

**CITY OF FARMERS BRANCH, TEXAS**

**PROPOSED  
AMENDED BUDGET 2011-12**

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## GENERAL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>TAXES</u>					
PROPERTY - CURRENT	\$18,118,600	\$18,019,500	\$17,700,000	\$17,700,000	\$17,700,000
PROPERTY - PRIOR YEAR	10,000	1,427	50,000	50,000	50,000
SALES & USE TAXES	11,466,000	11,926,328	11,800,000	11,800,000	12,400,000
MIXED BEVERAGE	65,000	62,368	60,000	60,000	60,000
FRANCHISE FEES	4,664,000	4,608,121	4,568,000	4,568,000	4,613,000
PENALTIES & INTEREST	150,000	110,736	150,000	150,000	150,000
SUB-TOTAL	<u>\$34,473,600</u>	<u>\$34,728,480</u>	<u>\$34,328,000</u>	<u>\$34,328,000</u>	<u>\$34,973,000</u>
<u>LICENSES &amp; PERMITS</u>					
HEALTH	\$45,000	\$45,485	\$45,000	\$45,000	\$45,000
BUILDING	518,000	575,185	353,000	353,000	519,000
PLUMBING	67,000	72,348	55,000	55,000	55,000
ELECTRICAL	70,000	74,335	60,000	60,000	60,000
HVAC	62,000	60,953	40,000	40,000	40,000
MULTI-FAMILY INSPECTION	62,000	58,205	100,000	100,000	100,000
SUB-TOTAL	<u>\$824,000</u>	<u>\$886,511</u>	<u>\$653,000</u>	<u>\$653,000</u>	<u>\$819,000</u>
<u>CHARGES FOR SERVICES</u>					
ZONING	\$16,500	\$15,751	\$16,500	\$16,500	\$16,500
PRINTING & DUPLICATING	16,500	10,920	16,500	16,500	14,000
POLICE SERVICES	107,000	114,295	112,000	112,000	112,000
EMERGENCY SERVICES	1,286,000	1,169,409	1,320,000	1,320,000	1,220,000
REFUSE SERVICES	2,706,000	2,717,267	1,900,000	1,900,000	2,150,000
HEALTH & INSPECTION FEE	30,000	33,632	30,000	30,000	30,000
ANIMAL CONTROL & SHELTER	28,200	32,849	28,200	28,200	35,000
SWIMMING POOL FEES	45,000	43,644	45,000	45,000	45,000
SENIOR CENTER FEES	44,000	24,500	44,000	44,000	44,000
PARKS & REC CONCESSIONS	167,000	163,211	175,000	175,000	175,000
BUILDING USE FEES	433,800	455,095	450,000	450,000	463,000
SUB-TOTAL	<u>\$4,880,000</u>	<u>\$4,780,573</u>	<u>\$4,137,200</u>	<u>\$4,137,200</u>	<u>\$4,304,500</u>
<u>FINES, FORFEITS &amp; ASSESSMENTS</u>					
COURT	\$2,297,000	\$2,239,510	\$2,297,000	\$2,297,000	\$1,997,000
LIBRARY	168,500	178,532	142,500	142,500	142,500
SUB-TOTAL	<u>\$2,465,500</u>	<u>\$2,418,042</u>	<u>\$2,439,500</u>	<u>\$2,439,500</u>	<u>\$2,139,500</u>
<u>INTEREST/RENTS/CONTRIBUTIONS</u>					
INTEREST	\$100,000	\$69,077	\$100,000	\$100,000	\$75,000
RENTS	489,000	490,457	448,000	448,000	513,000
SUB-TOTAL	<u>\$589,000</u>	<u>\$559,534</u>	<u>\$548,000</u>	<u>\$548,000</u>	<u>\$588,000</u>

# GENERAL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>MISCELLANEOUS</u>					
MISCELLANEOUS	\$48,900	\$44,105	\$85,900	\$85,900	\$51,900
SIGNATURE EVENT	0	0	100,000	100,000	280,800
RECYCLING	10,000	8,932	10,000	10,000	10,000
SALE OF ASSETS	11,000	10,598	640,000	640,000	637,800
INSURANCE RECOVERY	306,500	362,659	21,500	21,500	21,500
SUB-TOTAL	<u>\$376,400</u>	<u>\$426,294</u>	<u>\$857,400</u>	<u>\$857,400</u>	<u>\$1,002,000</u>
GRAND TOTAL	<u><u>\$43,608,500</u></u>	<u><u>\$43,799,434</u></u>	<u><u>\$42,963,100</u></u>	<u><u>\$42,963,100</u></u>	<u><u>\$43,826,000</u></u>

## WATER & SEWER FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>INTEREST</u>					
INTEREST	\$20,000	\$10,541	\$20,000	\$20,000	\$8,000
SUB-TOTAL	<u>\$20,000</u>	<u>\$10,541</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$8,000</u>
<u>MISCELLANEOUS</u>					
RECONNECTS/SERVICE CHARGE	\$48,000	\$44,975	\$48,000	\$48,000	\$48,000
LATE FEES	170,000	166,051	160,000	160,000	160,000
MISCELLANEOUS	2,800	2,742	2,800	2,800	2,800
SALE OF ASSETS	0	0	0	0	10,000
SUB-TOTAL	<u>\$220,800</u>	<u>\$213,768</u>	<u>\$210,800</u>	<u>\$210,800</u>	<u>\$220,800</u>
<u>WATER/SEWER SALES</u>					
WATER SALES	\$10,830,000	\$10,559,240	\$10,615,000	\$10,615,000	\$10,615,000
SEWER SERVICE	3,994,300	3,904,300	3,802,300	3,802,300	3,802,300
ADDISON SEWER	18,000	17,328	18,000	18,000	18,000
TAPPING FEES	2,000	13,164	2,000	2,000	2,000
BACKFLOW PROGRAM	25,000	29,380	25,000	25,000	25,000
SUB-TOTAL	<u>\$14,869,300</u>	<u>\$14,523,412</u>	<u>\$14,462,300</u>	<u>\$14,462,300</u>	<u>\$14,462,300</u>
 GRAND TOTAL	 <u><u>\$15,110,100</u></u>	 <u><u>\$14,747,721</u></u>	 <u><u>\$14,693,100</u></u>	 <u><u>\$14,693,100</u></u>	 <u><u>\$14,691,100</u></u>

# INTERNAL SERVICE FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>INTERNAL SERVICE</u>					
EQUIPMENT SERVICES	\$1,316,700	\$1,708,074	\$1,191,800	\$1,191,800	\$1,272,200
SUB-TOTAL	<u>\$1,316,700</u>	<u>\$1,708,074</u>	<u>\$1,191,800</u>	<u>\$1,191,800</u>	<u>\$1,272,200</u>
<u>WORKERS' COMPENSATION</u>					
WORKERS' COMPENSATION	\$433,800	\$115,615	\$394,400	\$394,400	\$394,400
SUB-TOTAL	<u>\$433,800</u>	<u>\$115,615</u>	<u>\$394,400</u>	<u>\$394,400</u>	<u>\$394,400</u>
<u>HEALTH CLAIMS</u>					
MEDICAL CONTRIBUTIONS	\$2,659,900	\$2,797,395	\$3,546,600	\$3,546,600	\$3,546,600
SUB-TOTAL	<u>\$2,659,900</u>	<u>\$2,797,395</u>	<u>\$3,546,600</u>	<u>\$3,546,600</u>	<u>\$3,546,600</u>
GRAND TOTAL	<u><u>\$4,410,400</u></u>	<u><u>\$4,621,084</u></u>	<u><u>\$5,132,800</u></u>	<u><u>\$5,132,800</u></u>	<u><u>\$5,213,200</u></u>

## HOTEL/MOTEL FUND REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>OTHER TAXES</u>					
HOTEL/MOTEL TAX	\$2,097,000	\$2,017,819	\$2,072,000	\$2,072,000	\$1,918,000
SUB-TOTAL	<u>\$2,097,000</u>	<u>\$2,017,819</u>	<u>\$2,072,000</u>	<u>\$2,072,000</u>	<u>\$1,918,000</u>
<u>SIGNATURE EVENT</u>					
REGISTRATION & FEES	\$142,000	\$156,368	\$0	\$0	\$9,000
SUB-TOTAL	<u>\$142,000</u>	<u>\$156,368</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,000</u>
<u>INTEREST/RENTS/CONTRIBUTIONS</u>					
INTEREST	\$20,000	\$5,243	\$20,000	\$20,000	\$4,000
RENTS	15,000	10,178	15,000	15,000	1,000
SUB-TOTAL	<u>\$35,000</u>	<u>\$15,421</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$5,000</u>
<u>SPECIAL REVENUES</u>					
MISCELLANEOUS	\$206,500	\$200,004	\$6,500	\$6,500	\$2,500
HISTORICAL PARK RENTALS	15,000	12,623	15,000	15,000	15,000
CHRISTMAS TEAS	5,300	6,225	5,300	5,300	5,300
SUB-TOTAL	<u>\$226,800</u>	<u>\$218,852</u>	<u>\$26,800</u>	<u>\$26,800</u>	<u>\$22,800</u>
GRAND TOTAL	<u><u>\$2,500,800</u></u>	<u><u>\$2,408,460</u></u>	<u><u>\$2,133,800</u></u>	<u><u>\$2,133,800</u></u>	<u><u>\$1,954,800</u></u>

## SPECIAL REVENUE FUNDS REVENUE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
POLICE FORFEITURE FUNDS	\$15,000	\$18,974	\$15,000	\$15,000	\$15,000
DONATIONS	136,416	109,491	32,900	32,900	78,034
YOUTH SCHOLARSHIP	3,000	4,167	3,000	3,000	3,000
GRANTS	502,499	355,725	65,588	65,588	87,188
BUILDING SECURITY FUND	36,700	45,536	36,700	36,700	36,700
COURT TECHNOLOGY	50,000	60,653	50,000	50,000	50,000
LANDFILL CLOSURE/POST-CLOSURE	100,000	52,533	100,000	100,000	100,000
STARS CENTER	663,000	667,339	663,000	663,000	663,000
CEMETERY	4,000	2,066	4,000	4,000	4,000
LEGAL DEFENSE	0	0	0	0	0
PHOTOGRAPHIC LIGHT SYSTEM	575,000	576,350	346,300	346,300	538,200
DANGEROUS STRUCTURES (1)	10,000	20,819	10,000	10,000	10,000
PEG ACCESS CHANNEL	0	20,815	40,000	40,000	40,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
GRAND TOTAL	<u><u>\$2,095,615</u></u>	<u><u>\$1,934,468</u></u>	<u><u>\$1,366,488</u></u>	<u><u>\$1,366,488</u></u>	<u><u>\$1,625,122</u></u>

(1) The Dangerous Structures Bond was moved from the CIP Fund.

# GENERAL FUND EXPENDITURE SUMMARY Summarized by Department

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>GENERAL GOVERNMENT</u>					
GENERAL GOVERNMENT	\$122,400	\$90,866	\$128,500	\$128,500	\$128,500
GENERAL CONTRACTS	208,500	208,500	213,500	213,500	213,500
LEGAL	623,400	826,443	770,400	770,400	1,105,400
NON-DEPARTMENTAL	(2,106,400)	(2,102,034)	(2,391,300)	(2,391,300)	(2,652,000)
SUB-TOTAL	<u>(\$1,152,100)</u>	<u>(\$976,225)</u>	<u>(\$1,278,900)</u>	<u>(\$1,278,900)</u>	<u>(\$1,204,600)</u>
<u>GENERAL ADMINISTRATION</u>					
GENERAL ADMINISTRATION	<u>\$1,213,100</u>	<u>\$1,207,925</u>	<u>\$1,056,300</u>	<u>\$1,056,300</u>	<u>\$1,114,100</u>
SUB-TOTAL	<u>\$1,213,100</u>	<u>\$1,207,925</u>	<u>\$1,056,300</u>	<u>\$1,056,300</u>	<u>\$1,114,100</u>
<u>COMMUNICATIONS</u>					
COMMUNICATIONS	<u>\$376,500</u>	<u>\$371,207</u>	<u>\$261,700</u>	<u>\$261,700</u>	<u>\$261,600</u>
SUB-TOTAL	<u>\$376,500</u>	<u>\$371,207</u>	<u>\$261,700</u>	<u>\$261,700</u>	<u>\$261,600</u>
<u>ECONOMIC DEVELOPMENT &amp; TOURISM</u>					
ECONOMIC DEVELOPMENT	<u>\$362,400</u>	<u>\$308,908</u>	<u>\$411,500</u>	<u>\$411,500</u>	<u>\$396,200</u>
SUB-TOTAL	<u>\$362,400</u>	<u>\$308,908</u>	<u>\$411,500</u>	<u>\$411,500</u>	<u>\$396,200</u>
<u>HUMAN RESOURCES</u>					
HUMAN RESOURCES	<u>\$708,300</u>	<u>\$708,176</u>	<u>\$562,800</u>	<u>\$562,800</u>	<u>\$561,100</u>
SUB-TOTAL	<u>\$708,300</u>	<u>\$708,176</u>	<u>\$562,800</u>	<u>\$562,800</u>	<u>\$561,100</u>
<u>FINANCE</u>					
FINANCE ADMINISTRATION	\$675,900	\$657,833	\$670,900	\$671,100	\$675,700
INFORMATION SERVICES	1,248,300	1,242,411	1,303,900	1,303,700	1,383,600
ACCOUNTING	536,900	527,948	538,700	538,600	547,500
PURCHASING	109,100	103,706	109,700	109,800	111,100
MUNICIPAL COURT	490,600	470,684	493,800	493,800	501,500
SUB-TOTAL	<u>\$3,060,800</u>	<u>\$3,002,582</u>	<u>\$3,117,000</u>	<u>\$3,117,000</u>	<u>\$3,219,400</u>
<u>COMMUNITY SERVICES</u>					
COMMUNITY SERVICES ADMIN.	\$545,300	\$553,818	\$414,200	\$419,800	\$456,600
BUILDING INSPECTION	930,300	910,731	931,300	930,200	955,200
ENVIRONMENTAL HEALTH	867,900	817,395	855,800	851,300	870,200
SUB-TOTAL	<u>\$2,343,500</u>	<u>\$2,281,944</u>	<u>\$2,201,300</u>	<u>\$2,201,300</u>	<u>\$2,282,000</u>
<u>ENGINEERING</u>					
ENGINEERING	\$866,600	\$784,843	\$0	\$0	\$0
TRAFFIC ENGINEERING	959,100	856,948	0	0	0
SUB-TOTAL	<u>\$1,825,700</u>	<u>\$1,641,791</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



# GENERAL FUND EXPENDITURE SUMMARY Summarized by Department

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>PUBLIC WORKS</u>					
PUBLIC WORKS ADMIN.	\$443,900	\$446,870	\$659,800	\$666,600	\$666,600
SOLID WASTE COLLECTION	1,656,600	1,617,134	1,890,500	1,900,400	1,900,400
STREET MAINTENANCE	1,935,400	1,904,024	3,269,000	3,252,300	3,293,800
SUB-TOTAL	<u>\$4,035,900</u>	<u>\$3,968,028</u>	<u>\$5,819,300</u>	<u>\$5,819,300</u>	<u>\$5,860,800</u>
<u>POLICE</u>					
POLICE ADMINISTRATION	\$1,038,400	\$1,030,923	\$1,073,000	\$1,091,100	\$1,091,100
POLICE INVESTIGATIONS	1,721,300	1,672,348	1,728,100	1,710,400	1,710,400
POLICE PATROL	5,510,100	5,534,692	5,708,700	5,741,400	5,759,800
POLICE DETENTION	1,048,000	1,019,626	1,049,600	1,028,700	1,028,700
POLICE COMMUNICATIONS	1,666,600	1,594,042	1,762,200	1,734,700	1,734,700
POLICE TRAINING	219,100	215,949	217,200	232,500	232,500
SUB-TOTAL	<u>\$11,203,500</u>	<u>\$11,067,580</u>	<u>\$11,538,800</u>	<u>\$11,538,800</u>	<u>\$11,557,200</u>
<u>FIRE</u>					
FIRE ADMINISTRATION	\$926,900	\$915,794	\$808,600	\$810,000	\$822,200
FIRE PREVENTION	458,000	457,656	472,900	475,600	479,300
FIRE OPERATIONS	7,888,800	7,869,350	7,928,200	7,924,100	7,958,200
SUB-TOTAL	<u>\$9,273,700</u>	<u>\$9,242,800</u>	<u>\$9,209,700</u>	<u>\$9,209,700</u>	<u>\$9,259,700</u>
<u>PARKS &amp; RECREATION</u>					
PARKS & RECREATION ADMIN.	\$674,800	\$671,575	\$409,600	\$392,400	\$392,400
BUILDING MAINTENANCE	1,133,200	1,096,184	1,412,300	1,427,100	1,574,600
PARK MAINTENANCE	4,068,900	4,026,735	4,186,400	4,192,700	4,228,000
RECREATION	1,659,300	1,595,591	1,882,400	1,874,400	2,075,200
SWIMMING POOL	223,100	182,583	237,900	237,900	258,400
SENIOR CENTER	573,800	524,160	580,400	584,500	584,500
PARK BOARD	4,800	3,549	4,800	4,800	4,800
SENIOR ADVISORY BOARD	4,800	3,765	4,800	4,800	4,800
CHRISTMAS	199,500	195,060	199,500	199,500	199,500
SUB-TOTAL	<u>\$8,542,200</u>	<u>\$8,299,202</u>	<u>\$8,918,100</u>	<u>\$8,918,100</u>	<u>\$9,322,200</u>
<u>LIBRARY</u>					
LIBRARY	\$1,611,500	\$1,598,353	\$1,430,000	\$1,430,000	\$1,436,500
SUB-TOTAL	<u>\$1,611,500</u>	<u>\$1,598,353</u>	<u>\$1,430,000</u>	<u>\$1,430,000</u>	<u>\$1,436,500</u>
GRAND TOTAL	<u><u>\$43,405,000</u></u>	<u><u>\$42,722,271</u></u>	<u><u>\$43,247,600</u></u>	<u><u>\$43,247,600</u></u>	<u><u>\$44,066,200</u></u>

## WATER & SEWER FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>WATER &amp; SEWER</u>					
ADMINISTRATION	\$3,161,700	\$3,116,765	\$3,359,000	\$3,365,200	\$3,365,200
OPERATIONS	<u>11,386,500</u>	<u>11,394,843</u>	<u>11,402,500</u>	<u>11,396,300</u>	<u>11,368,900</u>
GRAND TOTAL	<u><u>\$14,548,200</u></u>	<u><u>\$14,511,608</u></u>	<u><u>\$14,761,500</u></u>	<u><u>\$14,761,500</u></u>	<u><u>\$14,734,100</u></u>

## INTERNAL SERVICE FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>EQUIPMENT SERVICES</u>					
FLEET MAINTENANCE	\$887,300	\$871,793	\$846,000	\$846,000	\$846,000
SUB-TOTAL	<u>\$887,300</u>	<u>\$871,793</u>	<u>\$846,000</u>	<u>\$846,000</u>	<u>\$846,000</u>
<u>WORKERS' COMPENSATION</u>					
WORKERS' COMPENSATION	\$433,800	\$44,770	\$394,400	\$394,400	\$394,400
SUB-TOTAL	<u>\$433,800</u>	<u>\$44,770</u>	<u>\$394,400</u>	<u>\$394,400</u>	<u>\$394,400</u>
<u>HEALTH CLAIMS</u>					
HEALTH CLAIMS	\$2,172,900	\$2,435,619	\$2,897,500	\$2,897,500	\$3,546,600
SUB-TOTAL	<u>\$2,172,900</u>	<u>\$2,435,619</u>	<u>\$2,897,500</u>	<u>\$2,897,500</u>	<u>\$3,546,600</u>
GRAND TOTAL	<u><u>\$3,494,000</u></u>	<u><u>\$3,352,182</u></u>	<u><u>\$4,137,900</u></u>	<u><u>\$4,137,900</u></u>	<u><u>\$4,787,000</u></u>

## HOTEL/MOTEL FUND EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
<u>HISTORICAL PRESERVATION/SPECIAL EVENTS</u>					
PARK & SPECIAL EVENTS	\$1,266,900	\$1,249,103	\$851,200	\$851,200	\$856,500
HISTORICAL BOARD	3,300	3,855	3,300	3,300	3,300
SUB-TOTAL	<u>\$1,270,200</u>	<u>\$1,252,958</u>	<u>\$854,500</u>	<u>\$854,500</u>	<u>\$859,800</u>
<u>ECONOMIC DEVELOPMENT &amp; TOURISM</u>					
STAFF SUPPORT OF TOURISM	<u>\$483,000</u>	<u>\$474,588</u>	<u>\$444,800</u>	<u>\$444,800</u>	<u>\$443,300</u>
SUB-TOTAL	<u>\$483,000</u>	<u>\$474,588</u>	<u>\$444,800</u>	<u>\$444,800</u>	<u>\$443,300</u>
MARKETING	<u>\$534,500</u>	<u>\$495,194</u>	<u>\$462,200</u>	<u>\$462,200</u>	<u>\$397,200</u>
SUB-TOTAL	<u>\$534,500</u>	<u>\$495,194</u>	<u>\$462,200</u>	<u>\$462,200</u>	<u>\$397,200</u>
TOTAL	<u>\$1,017,500</u>	<u>\$969,782</u>	<u>\$907,000</u>	<u>\$907,000</u>	<u>\$840,500</u>
<u>CONVENTION CENTER</u>					
CONVENTION	<u>\$478,000</u>	<u>\$467,650</u>	<u>\$472,300</u>	<u>\$472,300</u>	<u>\$456,500</u>
SUB-TOTAL	<u>\$478,000</u>	<u>\$467,650</u>	<u>\$472,300</u>	<u>\$472,300</u>	<u>\$456,500</u>
TOTAL OPERATING	<u>\$2,765,700</u>	<u>\$2,690,390</u>	<u>\$2,233,800</u>	<u>\$2,233,800</u>	<u>\$2,156,800</u>
GRAND TOTAL	<u>\$2,765,700</u>	<u>\$2,690,390</u>	<u>\$2,233,800</u>	<u>\$2,233,800</u>	<u>\$2,156,800</u>

## SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	AMENDED BUDGET 2011-12
POLICE FORFEITURE FUNDS	\$107,400	\$35,671	\$131,000	\$131,000	\$131,000
DONATIONS	160,033	147,135	62,305	62,305	82,705
YOUTH SCHOLARSHIP	5,900	4,306	5,900	5,900	5,900
GRANTS	502,499	355,725	65,588	65,588	87,188
BUILDING SECURITY FUND	56,300	49,503	57,000	57,000	57,000
COURT TECHNOLOGY	54,700	48,111	56,700	56,700	56,700
LANDFILL CLOSURE/POST-CLOSURE	923,500	771,651	900,000	900,000	950,000
STARS CENTER	802,500	802,500	602,300	602,300	602,300
CEMETERY	20,100	17,358	25,920	25,920	27,920
LEGAL DEFENSE	0	10,760	0	0	0
PHOTOGRAPHIC LIGHT SYSTEM	625,600	551,891	476,400	476,400	616,400
DANGEROUS STRUCTURES (1)	1,052,500	1,046,400	175,000	175,000	175,000
PEG ACCESS CHANNEL	0	0	40,000	40,000	40,000
	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
GRAND TOTAL	<u><u>\$4,311,032</u></u>	<u><u>\$3,841,011</u></u>	<u><u>\$2,598,113</u></u>	<u><u>\$2,598,113</u></u>	<u><u>\$2,832,113</u></u>

(1) The Dangerous Structures Bond was moved from the CIP Fund.

**GENERAL FUND  
EXPENDITURE SUMMARY**  
Summarized by Type of Expenditure

EXPENDITURES BY TYPE	YEAR-END AMENDED BUDGET 2010-11		ACTUAL 2010-11		ADOPTED BUDGET 2011-12		ADJUSTED BUDGET 2011-12		AMENDED BUDGET 2011-12	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits										
Full-Time	\$ 22,818,000	52.57%	\$ 22,884,655	53.57%	\$ 21,132,400	48.86%	\$ 21,130,100	48.86%	\$ 21,310,500	48.36%
Part-Time	913,900	2.11%	861,471	2.02%	885,300	2.05%	869,300	2.01%	879,300	2.00%
Overtime	774,400	1.78%	631,925	1.48%	910,800	2.11%	915,600	2.12%	915,600	2.08%
Life & Health	2,562,400	5.90%	2,584,879	6.05%	2,454,000	5.67%	2,410,300	5.57%	2,434,300	5.52%
TMRS	4,456,300	10.27%	4,428,290	10.37%	4,324,800	10.00%	4,359,200	10.08%	4,374,900	9.93%
Medicare	303,100	0.70%	301,637	0.71%	279,600	0.65%	290,400	0.67%	291,400	0.66%
Workers' Compensation	302,500	0.70%	81,782	0.19%	275,300	0.64%	275,300	0.64%	275,300	0.62%
Car Allowance	86,800	0.20%	85,340	0.20%	77,700	0.18%	67,700	0.16%	67,700	0.15%
Transfers (Personnel Related)	(1,386,500)	-3.19%	(1,386,500)	-3.25%	(1,402,100)	-3.24%	(1,291,300)	-2.99%	(1,386,600)	-3.15%
<i>Subtotal</i>	<u>\$ 30,830,900</u>	<u>71.03%</u>	<u>\$ 30,473,479</u>	<u>71.33%</u>	<u>\$ 28,937,800</u>	<u>66.91%</u>	<u>\$ 29,026,600</u>	<u>67.12%</u>	<u>\$ 29,162,400</u>	<u>66.18%</u>
Purchased Prof & Tech Services	2,374,600	5.47%	\$ 2,525,777	5.91%	\$ 3,115,600	7.20%	\$ 3,099,700	7.17%	\$ 3,543,200	8.04%
Supplies	1,913,300	4.41%	1,739,776	4.07%	1,915,700	4.43%	1,930,400	4.46%	1,922,900	4.36%
Repairs & Maintenance	3,616,300	8.33%	3,592,525	8.41%	4,210,500	9.74%	4,162,400	9.62%	4,438,600	10.07%
Services	3,937,300	9.07%	3,656,646	8.56%	3,992,800	9.23%	4,051,200	9.37%	4,204,000	9.54%
Production & Disposal	223,700	0.52%	222,938	0.52%	215,200	0.50%	228,100	0.53%	228,100	0.52%
Contracts	208,500	0.48%	208,500	0.49%	213,500	0.49%	213,500	0.49%	213,500	0.48%
Christmas Displays	168,200	0.39%	166,064	0.39%	168,200	0.39%	168,200	0.39%	168,200	0.38%
Other Objects	780,000	1.80%	755,444	1.77%	984,200	2.28%	984,200	2.28%	725,700	1.65%
Transfers	(647,800)	-1.49%	(618,878)	-1.45%	(505,900)	-1.17%	(616,700)	-1.43%	(540,400)	-1.23%
<i>Total Appropriations</i>	<u><u>\$ 43,405,000</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 42,722,271</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 43,247,600</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 43,247,600</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 44,066,200</u></u>	<u><u>100.00%</u></u>

## SUMMARY BUDGET CATEGORIES

### General Fund

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
<b>GENERAL GOVERNMENT</b>							
<i>Supplies</i>	\$9,400	\$6,652	\$11,500	\$11,500	\$478	4.16%	\$11,500
<i>Services</i>	113,000	84,214	117,000	117,000	27,986	23.92%	117,000
Total Budget	<u>\$122,400</u>	<u>\$90,866</u>	<u>\$128,500</u>	<u>\$128,500</u>	<u>\$28,464</u>	<u>22.15%</u>	<u>\$128,500</u>
<b>GENERAL CONTRACTS</b>							
<i>Contracts</i>	\$208,500	\$208,500	\$213,500	\$213,500	\$213,500	100.00%	\$213,500
Total Budget	<u>\$208,500</u>	<u>\$208,500</u>	<u>\$213,500</u>	<u>\$213,500</u>	<u>\$213,500</u>	<u>100.00%</u>	<u>\$213,500</u>
<b>LEGAL</b>							
<i>Purchased Prof &amp; Tech Services</i>	\$623,400	\$826,443	\$770,400	\$770,400	\$312,386	40.55%	\$1,105,400
Total Budget	<u>\$623,400</u>	<u>\$826,443</u>	<u>\$770,400</u>	<u>\$770,400</u>	<u>\$312,386</u>	<u>40.55%</u>	<u>\$1,105,400</u>
Note: Approximately \$100,000 of legal services is for prosecutor costs.							
<b>NON-DEPARTMENTAL</b>							
<i>Other Objects</i>	\$780,000	\$755,444	\$984,200	\$984,200	\$225,882	22.95%	\$725,700
<i>Special Incentive</i>	0	0	0	0	0	0.00%	0
<i>Transfers</i>	(2,886,400)	(2,857,478)	(3,375,500)	(3,375,500)	(831,372)	24.63%	(3,377,700)
Total Budget	<u>(\$2,106,400)</u>	<u>(\$2,102,034)</u>	<u>(\$2,391,300)</u>	<u>(\$2,391,300)</u>	<u>(\$605,490)</u>	<u>25.32%</u>	<u>(\$2,652,000)</u>
<b>GENERAL ADMINISTRATION</b>							
<i>Personal Services/Benefits</i>	\$978,900	\$982,897	\$910,200	\$905,700	\$268,862	29.69%	\$905,700
<i>Supplies</i>	9,600	9,215	12,600	12,600	3,981	31.60%	12,600
<i>Repairs &amp; Maintenance</i>	500	0	500	500	0	0.00%	500
<i>Services</i>	224,100	215,813	123,000	127,500	19,898	15.61%	177,500
<i>Transfers</i>	0	0	10,000	10,000	2,499	24.99%	17,800
Total Budget	<u>\$1,213,100</u>	<u>\$1,207,925</u>	<u>\$1,056,300</u>	<u>\$1,056,300</u>	<u>\$295,240</u>	<u>27.95%</u>	<u>\$1,114,100</u>
<b>COMMUNICATIONS</b>							
<i>Personal Services/Benefits</i>	\$324,600	\$320,719	\$195,500	\$193,700	\$49,766	25.69%	\$193,600
<i>Purchased Prof &amp; Tech Services</i>	19,000	18,558	25,000	25,000	0	0.00%	25,000
<i>Supplies</i>	5,400	5,284	11,200	11,500	1,306	11.36%	11,500
<i>Repairs &amp; Maintenance</i>	5,400	4,990	4,200	4,200	0	0.00%	4,200
<i>Services</i>	22,100	21,656	25,800	27,300	5,534	20.27%	27,300
Total Budget	<u>\$376,500</u>	<u>\$371,207</u>	<u>\$261,700</u>	<u>\$261,700</u>	<u>\$56,606</u>	<u>21.63%</u>	<u>\$261,600</u>

## SUMMARY BUDGET CATEGORIES

### General Fund

YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
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#### ECONOMIC DEVELOPMENT

<i>Personal Services/Benefits</i>	\$192,900	\$194,465	\$313,100	\$313,100	\$60,138	19.21%	\$297,800
<i>Purchased Prof &amp; Tech Services</i>	60,000	22,755	0	0	0	0.00%	0
<i>Supplies</i>	6,600	4,903	6,600	6,600	1,114	16.88%	6,600
<i>Services</i>	102,900	86,785	91,800	91,800	56,703	61.77%	91,800
Total Budget	<u>\$362,400</u>	<u>\$308,908</u>	<u>\$411,500</u>	<u>\$411,500</u>	<u>\$117,955</u>	<u>28.66%</u>	<u>\$396,200</u>

#### HUMAN RESOURCES

<i>Personal Services/Benefits</i>	\$595,300	\$628,173	\$422,300	\$422,300	\$104,476	24.74%	\$420,600
<i>Purchased Prof &amp; Tech Services</i>	4,500	3,200	5,000	5,000	400	8.00%	5,000
<i>Supplies</i>	22,800	14,467	25,800	25,800	8,553	33.15%	25,800
<i>Repairs &amp; Maintenance</i>	19,200	17,898	19,200	19,200	0	0.00%	19,200
<i>Services</i>	66,500	44,438	90,500	90,500	5,822	6.43%	90,500
Total Budget	<u>\$708,300</u>	<u>\$708,176</u>	<u>\$562,800</u>	<u>\$562,800</u>	<u>\$119,251</u>	<u>21.19%</u>	<u>\$561,100</u>

#### FINANCE ADMINISTRATION

<i>Personal Services/Benefits</i>	\$382,600	\$381,276	\$381,400	\$381,600	\$95,480	25.02%	\$386,200
<i>Purchased Prof &amp; Tech Services</i>	257,300	253,053	254,400	251,400	100,794	40.09%	251,400
<i>Supplies</i>	19,100	9,989	17,800	17,800	1,438	8.08%	17,800
<i>Services</i>	16,900	13,515	17,300	20,300	2,884	14.21%	20,300
Total Budget	<u>\$675,900</u>	<u>\$657,833</u>	<u>\$670,900</u>	<u>\$671,100</u>	<u>\$200,596</u>	<u>29.89%</u>	<u>\$675,700</u>

#### INFORMATION SERVICES

<i>Personal Services/Benefits</i>	\$695,400	\$695,589	\$696,600	\$696,400	\$174,975	25.13%	\$776,300
<i>Supplies</i>	130,000	125,105	118,300	118,300	1,201	1.02%	106,500
<i>Repairs &amp; Maintenance</i>	309,400	309,393	318,000	318,000	163,062	51.28%	358,000
<i>Services</i>	73,500	72,324	51,000	51,000	9,794	19.20%	51,000
<i>Transfers</i>	40,000	40,000	120,000	120,000	30,000	25.00%	91,800
Total Budget	<u>\$1,248,300</u>	<u>\$1,242,411</u>	<u>\$1,303,900</u>	<u>\$1,303,700</u>	<u>\$379,032</u>	<u>29.07%</u>	<u>\$1,383,600</u>

#### ACCOUNTING

<i>Personal Services/Benefits</i>	\$485,600	\$486,511	\$487,400	\$489,100	\$122,352	25.02%	\$498,000
<i>Supplies</i>	15,000	10,478	15,000	15,000	1,832	12.21%	15,000
<i>Repairs &amp; Maintenance</i>	1,200	0	1,200	1,200	0	0.00%	1,200
<i>Services</i>	35,100	30,959	35,100	33,300	4,197	12.60%	33,300
Total Budget	<u>\$536,900</u>	<u>\$527,948</u>	<u>\$538,700</u>	<u>\$538,600</u>	<u>\$128,381</u>	<u>23.84%</u>	<u>\$547,500</u>



## SUMMARY BUDGET CATEGORIES

### General Fund

YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
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#### PURCHASING

<i>Personal Services/Benefits</i>	\$97,400	\$97,632	\$98,000	\$98,500	\$24,488	24.86%	\$99,800
<i>Supplies</i>	2,400	581	2,400	2,000	156	7.80%	2,000
<i>Services</i>	9,300	5,493	9,300	9,300	1,720	18.49%	9,300
Total Budget	<u>\$109,100</u>	<u>\$103,706</u>	<u>\$109,700</u>	<u>\$109,800</u>	<u>\$26,364</u>	<u>24.01%</u>	<u>\$111,100</u>

#### MUNICIPAL COURT

<i>Personal Services/Benefits</i>	\$450,800	\$443,256	\$453,200	\$453,200	\$111,822	24.67%	\$460,900
<i>Purchased Prof &amp; Tech Services</i>	5,000	1,894	5,000	5,000	294	5.88%	5,000
<i>Supplies</i>	28,700	21,060	29,500	29,500	3,449	11.69%	29,500
<i>Services</i>	6,100	4,474	6,100	6,100	803	13.16%	6,100
Total Budget	<u>\$490,600</u>	<u>\$470,684</u>	<u>\$493,800</u>	<u>\$493,800</u>	<u>\$116,368</u>	<u>23.57%</u>	<u>\$501,500</u>

#### COMMUNITY SERVICES ADMIN.

<i>Personal Services/Benefits</i>	\$469,000	\$503,389	\$336,900	\$299,400	\$74,258	24.80%	\$336,200
<i>Supplies</i>	12,300	11,857	13,300	13,300	3,507	26.37%	13,300
<i>Repairs &amp; Maintenance</i>	2,100	1,973	2,100	2,100	1,393	66.33%	2,100
<i>Services</i>	61,900	36,599	61,900	105,000	6,399	6.09%	105,000
Total Budget	<u>\$545,300</u>	<u>\$553,818</u>	<u>\$414,200</u>	<u>\$419,800</u>	<u>\$85,557</u>	<u>20.38%</u>	<u>\$456,600</u>

#### BUILDING INSPECTION

<i>Personal Services/Benefits</i>	\$853,800	\$835,059	\$851,100	\$846,100	\$196,796	23.26%	\$846,100
<i>Supplies</i>	23,200	21,869	25,300	30,200	4,049	13.41%	30,200
<i>Repairs &amp; Maintenance</i>	14,900	14,631	17,500	16,500	3,639	22.05%	16,500
<i>Services</i>	38,400	39,172	37,400	37,400	8,657	23.15%	62,400
Total Budget	<u>\$930,300</u>	<u>\$910,731</u>	<u>\$931,300</u>	<u>\$930,200</u>	<u>\$213,141</u>	<u>22.91%</u>	<u>\$955,200</u>

#### ENVIRONMENTAL HEALTH

<i>Personal Services/Benefits</i>	\$621,900	\$585,572	\$622,400	\$611,200	\$148,296	24.26%	\$615,700
<i>Supplies</i>	31,900	26,617	32,000	34,000	7,041	20.71%	34,000
<i>Repairs &amp; Maintenance</i>	35,900	33,465	33,400	32,800	15,320	46.71%	32,800
<i>Services</i>	178,200	171,741	168,000	173,300	39,156	22.59%	173,300
<i>Transfers</i>	0	0	0	0	0	0.00%	14,400
Total Budget	<u>\$867,900</u>	<u>\$817,395</u>	<u>\$855,800</u>	<u>\$851,300</u>	<u>\$209,813</u>	<u>24.65%</u>	<u>\$870,200</u>

## SUMMARY BUDGET CATEGORIES

### General Fund

YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
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#### ENGINEERING

<i>Personal Services/Benefits</i>	\$806,100	\$738,755	\$0	\$0	\$0	0.00%	\$0
<i>Supplies</i>	15,200	12,420	0	0	0	0.00%	0
<i>Repairs &amp; Maintenance</i>	11,600	6,803	0	0	0	0.00%	0
<i>Services</i>	33,700	26,865	0	0	0	0.00%	0
Total Budget	<u>\$866,600</u>	<u>\$784,843</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>

#### TRAFFIC ENGINEERING

<i>Personal Services/Benefits</i>	\$366,100	\$322,353	\$0	\$0	\$0	0.00%	\$0
<i>Supplies</i>	13,800	11,402	0	0	0	0.00%	0
<i>Repairs &amp; Maintenance</i>	154,800	149,417	0	0	0	0.00%	0
<i>Services</i>	424,400	373,776	0	0	0	0.00%	0
Total Budget	<u>\$959,100</u>	<u>\$856,948</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>

#### PUBLIC WORKS ADMINISTRATION

<i>Personal Services/Benefits</i>	\$428,400	\$433,840	\$610,900	\$621,600	\$148,293	23.86%	\$621,600
<i>Supplies</i>	4,100	3,026	12,000	10,000	1,333	13.33%	10,000
<i>Repairs &amp; Maintenance</i>	900	565	5,400	4,800	668	13.92%	4,800
<i>Services</i>	10,500	9,439	31,500	30,200	7,042	23.32%	30,200
Total Budget	<u>\$443,900</u>	<u>\$446,870</u>	<u>\$659,800</u>	<u>\$666,600</u>	<u>\$157,336</u>	<u>23.60%</u>	<u>\$666,600</u>

#### SOLID WASTE COLLECTION

<i>Personal Services/Benefits</i>	\$586,900	\$568,435	\$431,200	\$441,100	\$105,426	23.90%	\$441,100
<i>Purchased Prof &amp; Tech Services</i>	481,400	477,044	792,400	779,500	127,680	16.38%	779,500
<i>Supplies</i>	108,000	94,457	104,400	104,400	14,569	13.95%	104,400
<i>Repairs &amp; Maintenance</i>	220,300	224,864	159,200	159,200	32,070	20.14%	159,200
<i>Services</i>	36,300	29,396	38,100	38,100	7,093	18.62%	38,100
<i>Production &amp; Disposal</i>	223,700	222,938	215,200	228,100	218,760	95.91%	228,100
<i>Transfers</i>	0	0	150,000	150,000	37,500	25.00%	150,000
Total Budget	<u>\$1,656,600</u>	<u>\$1,617,134</u>	<u>\$1,890,500</u>	<u>\$1,900,400</u>	<u>\$543,098</u>	<u>28.58%</u>	<u>\$1,900,400</u>

#### STREET MAINTENANCE

<i>Personal Services/Benefits</i>	\$846,300	\$832,454	\$1,165,600	\$1,157,100	\$272,664	23.56%	\$1,143,500
<i>Supplies</i>	67,300	58,896	84,100	84,100	17,517	20.83%	84,100
<i>Repairs &amp; Maintenance</i>	993,500	987,416	1,424,600	1,416,400	765,384	54.04%	1,481,500
<i>Services</i>	28,300	25,258	459,700	459,700	53,888	11.72%	459,700
<i>Transfers</i>	0	0	135,000	135,000	33,750	25.00%	125,000
Total Budget	<u>\$1,935,400</u>	<u>\$1,904,024</u>	<u>\$3,269,000</u>	<u>\$3,252,300</u>	<u>\$1,143,203</u>	<u>35.15%</u>	<u>\$3,293,800</u>

## SUMMARY BUDGET CATEGORIES

### General Fund

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
<b>POLICE ADMINISTRATION</b>							
<i>Personal Services/Benefits</i>	\$748,700	\$747,770	\$764,300	\$779,600	\$189,286	24.28%	\$779,600
<i>Supplies</i>	48,100	45,688	48,600	48,600	7,331	15.08%	48,600
<i>Repairs &amp; Maintenance</i>	45,900	46,428	40,500	43,300	23,473	54.21%	43,300
<i>Services</i>	195,700	191,037	219,600	219,600	48,922	22.28%	219,600
Total Budget	<u>\$1,038,400</u>	<u>\$1,030,923</u>	<u>\$1,073,000</u>	<u>\$1,091,100</u>	<u>\$269,012</u>	<u>24.66%</u>	<u>\$1,091,100</u>
<b>POLICE INVESTIGATIONS</b>							
<i>Personal Services/Benefits</i>	\$1,624,000	\$1,578,351	\$1,620,600	\$1,605,100	\$416,917	25.97%	\$1,605,100
<i>Supplies</i>	43,100	39,239	48,900	48,900	16,636	34.02%	48,900
<i>Repairs &amp; Maintenance</i>	35,000	40,764	39,400	37,200	9,158	24.62%	37,200
<i>Services</i>	19,200	13,994	19,200	19,200	2,237	11.65%	19,200
Total Budget	<u>\$1,721,300</u>	<u>\$1,672,348</u>	<u>\$1,728,100</u>	<u>\$1,710,400</u>	<u>\$444,948</u>	<u>26.01%</u>	<u>\$1,710,400</u>
<b>POLICE PATROL</b>							
<i>Personal Services/Benefits</i>	\$4,731,000	\$4,751,519	\$4,853,900	\$4,901,600	\$1,243,543	25.37%	\$4,920,000
<i>Supplies</i>	273,100	261,377	302,800	302,800	57,857	19.11%	302,800
<i>Repairs &amp; Maintenance</i>	291,500	309,686	312,000	297,000	64,874	21.84%	297,000
<i>Services</i>	16,500	14,110	22,000	22,000	1,681	7.64%	22,000
<i>Transfers</i>	198,000	198,000	218,000	218,000	54,498	25.00%	218,000
Total Budget	<u>\$5,510,100</u>	<u>\$5,534,692</u>	<u>\$5,708,700</u>	<u>\$5,741,400</u>	<u>\$1,422,453</u>	<u>24.78%</u>	<u>\$5,759,800</u>
<b>POLICE DETENTION</b>							
<i>Personal Services/Benefits</i>	\$1,028,200	\$1,002,193	\$1,025,500	\$1,004,600	\$235,810	23.47%	\$1,004,600
<i>Supplies</i>	13,300	11,431	13,300	13,300	2,329	17.51%	13,300
<i>Repairs &amp; Maintenance</i>	3,300	3,280	7,600	7,600	7,334	96.50%	7,600
<i>Services</i>	3,200	2,722	3,200	3,200	(200)	6.25%	3,200
Total Budget	<u>\$1,048,000</u>	<u>\$1,019,626</u>	<u>\$1,049,600</u>	<u>\$1,028,700</u>	<u>\$245,273</u>	<u>23.84%</u>	<u>\$1,028,700</u>
<b>POLICE COMMUNICATIONS</b>							
<i>Personal Services/Benefits</i>	\$1,063,500	\$1,005,207	\$1,108,700	\$1,081,200	\$258,460	23.90%	\$1,081,200
<i>Supplies</i>	1,100	946	1,100	1,100	0	0.00%	1,100
<i>Repairs &amp; Maintenance</i>	301,800	297,619	327,600	327,600	263,072	80.30%	327,600
<i>Services</i>	200,200	190,270	224,800	224,800	55,971	24.90%	224,800
<i>Transfers</i>	100,000	100,000	100,000	100,000	24,999	25.00%	100,000
Total Budget	<u>\$1,666,600</u>	<u>\$1,594,042</u>	<u>\$1,762,200</u>	<u>\$1,734,700</u>	<u>\$602,502</u>	<u>34.73%</u>	<u>\$1,734,700</u>
<b>POLICE TRAINING</b>							
<i>Personal Services/Benefits</i>	\$215,800	\$213,927	\$213,700	\$229,000	\$59,601	26.03%	\$229,000
<i>Supplies</i>	500	114	500	500	0	0.00%	500
<i>Services</i>	2,800	1,908	3,000	3,000	325	10.83%	3,000
Total Budget	<u>\$219,100</u>	<u>\$215,949</u>	<u>\$217,200</u>	<u>\$232,500</u>	<u>\$59,926</u>	<u>25.77%</u>	<u>\$232,500</u>

## SUMMARY BUDGET CATEGORIES

### General Fund

YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
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#### FIRE ADMINISTRATION

<i>Personal Services/Benefits</i>	\$777,300	\$775,679	\$635,500	\$635,400	\$160,912	25.32%	\$647,600
<i>Supplies</i>	37,000	36,591	36,300	37,800	2,579	6.82%	37,800
<i>Repairs &amp; Maintenance</i>	68,400	64,893	84,500	84,500	38,206	45.21%	84,500
<i>Services</i>	44,200	38,631	52,300	52,300	18,269	34.93%	52,300
Total Budget	<u>\$926,900</u>	<u>\$915,794</u>	<u>\$808,600</u>	<u>\$810,000</u>	<u>\$219,966</u>	<u>27.16%</u>	<u>\$822,200</u>

#### FIRE PREVENTION

<i>Personal Services/Benefits</i>	\$439,100	\$438,952	\$454,000	\$456,600	\$114,603	25.10%	\$460,300
<i>Supplies</i>	11,300	11,257	11,800	11,800	3,050	25.85%	11,800
<i>Services</i>	7,600	7,447	7,100	7,200	2,156	29.94%	7,200
Total Budget	<u>\$458,000</u>	<u>\$457,656</u>	<u>\$472,900</u>	<u>\$475,600</u>	<u>\$119,809</u>	<u>25.19%</u>	<u>\$479,300</u>

#### FIRE OPERATIONS

<i>Personal Services/Benefits</i>	\$6,825,100	\$6,800,094	\$6,918,900	\$6,918,700	\$1,723,005	24.90%	\$6,954,300
<i>Supplies</i>	238,700	228,051	248,700	248,700	81,504	32.77%	253,000
<i>Repairs &amp; Maintenance</i>	281,900	296,247	292,000	285,700	67,688	23.69%	285,700
<i>Services</i>	143,100	144,958	148,600	151,000	36,986	24.49%	151,000
<i>Transfers</i>	400,000	400,000	320,000	320,000	79,998	25.00%	314,200
Total Budget	<u>\$7,888,800</u>	<u>\$7,869,350</u>	<u>\$7,928,200</u>	<u>\$7,924,100</u>	<u>\$1,989,181</u>	<u>25.10%</u>	<u>\$7,958,200</u>

#### PARKS & RECREATION ADMIN.

<i>Personal Services/Benefits</i>	\$617,400	\$617,645	\$322,200	\$302,700	\$75,023	24.78%	\$302,700
<i>Purchased Prof &amp; Tech Services</i>	0	0	31,400	31,400	31,320	99.75%	31,400
<i>Supplies</i>	14,800	13,755	15,900	18,300	1,586	8.67%	18,300
<i>Repairs &amp; Maintenance</i>	3,600	3,273	3,700	3,600	316	8.78%	3,600
<i>Services</i>	39,000	36,902	36,400	36,400	10,172	27.95%	36,400
Total Budget	<u>\$674,800</u>	<u>\$671,575</u>	<u>\$409,600</u>	<u>\$392,400</u>	<u>\$118,417</u>	<u>30.18%</u>	<u>\$392,400</u>

#### BUILDING MAINTENANCE

<i>Personal Services/Benefits</i>	\$445,000	\$443,251	\$448,000	\$463,200	\$114,737	24.77%	\$463,200
<i>Supplies</i>	8,900	6,649	10,100	10,100	1,956	19.37%	10,100
<i>Repairs &amp; Maintenance</i>	60,700	55,284	345,300	344,900	13,871	4.02%	492,400
<i>Services</i>	618,600	591,000	608,900	608,900	355,530	58.39%	608,900
Total Budget	<u>\$1,133,200</u>	<u>\$1,096,184</u>	<u>\$1,412,300</u>	<u>\$1,427,100</u>	<u>\$486,094</u>	<u>34.06%</u>	<u>\$1,574,600</u>

## SUMMARY BUDGET CATEGORIES

### General Fund

YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
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#### PARK MAINTENANCE

<i>Personal Services/Benefits</i>	\$2,492,400	\$2,464,617	\$2,506,100	\$2,520,500	\$641,333	25.44%	\$2,548,700
<i>Purchased Prof &amp; Tech Services</i>	36,100	34,970	36,100	36,100	1,977	5.48%	36,100
<i>Supplies</i>	341,000	305,715	349,200	355,200	118,512	33.36%	355,200
<i>Repairs &amp; Maintenance</i>	617,600	597,592	637,900	622,200	173,766	27.93%	629,300
<i>Services</i>	572,800	614,841	507,600	509,200	96,410	18.93%	509,200
<i>Transfers</i>	9,000	9,000	149,500	149,500	37,374	25.00%	149,500
Total Budget	<u>\$4,068,900</u>	<u>\$4,026,735</u>	<u>\$4,186,400</u>	<u>\$4,192,700</u>	<u>\$1,069,372</u>	<u>25.51%</u>	<u>\$4,228,000</u>

#### RECREATION

<i>Personal Services/Benefits</i>	\$1,054,300	\$1,038,203	\$1,001,000	\$993,400	\$194,081	19.54%	\$1,013,400
<i>Purchased Prof &amp; Tech Services</i>	0	0	31,500	31,500	0	0.00%	140,000
<i>Supplies</i>	186,300	175,541	187,300	187,300	87,979	46.97%	187,300
<i>Repairs &amp; Maintenance</i>	48,500	47,599	48,900	48,500	22,730	46.87%	48,500
<i>Services</i>	370,200	334,248	588,700	588,700	166,399	28.27%	661,000
<i>Transfers</i>	0	0	25,000	25,000	6,249	25.00%	25,000
Total Budget	<u>\$1,659,300</u>	<u>\$1,595,591</u>	<u>\$1,882,400</u>	<u>\$1,874,400</u>	<u>\$477,438</u>	<u>25.47%</u>	<u>\$2,075,200</u>

#### SWIMMING POOL

<i>Personal Services/Benefits</i>	\$121,600	\$98,632	\$121,400	\$121,400	\$375	0.31%	\$121,400
<i>Supplies</i>	21,800	17,205	21,800	21,800	939	4.31%	21,800
<i>Repairs &amp; Maintenance</i>	33,000	31,273	33,000	33,000	333	1.01%	48,500
<i>Services</i>	46,700	35,473	46,700	46,700	3,051	6.53%	46,700
<i>Transfers</i>	0	0	15,000	15,000	3,750	25.00%	20,000
Total Budget	<u>\$223,100</u>	<u>\$182,583</u>	<u>\$237,900</u>	<u>\$237,900</u>	<u>\$8,448</u>	<u>3.55%</u>	<u>\$258,400</u>

#### SENIOR CENTER

<i>Personal Services/Benefits</i>	\$355,100	\$338,407	\$345,700	\$350,200	\$81,388	23.24%	\$350,200
<i>Supplies</i>	70,400	63,478	71,000	71,000	22,503	31.69%	71,000
<i>Repairs &amp; Maintenance</i>	34,600	33,039	35,000	34,600	19,769	57.14%	34,600
<i>Services</i>	113,700	89,236	113,700	113,700	11,294	9.93%	113,700
<i>Transfers</i>	0	0	15,000	15,000	3,750	25.00%	15,000
Total Budget	<u>\$573,800</u>	<u>\$524,160</u>	<u>\$580,400</u>	<u>\$584,500</u>	<u>\$138,704</u>	<u>23.73%</u>	<u>\$584,500</u>

#### PARK BOARD

<i>Services</i>	\$4,800	\$3,549	\$4,800	\$4,800	\$406	8.46%	\$4,800
Total Budget	<u>\$4,800</u>	<u>\$3,549</u>	<u>\$4,800</u>	<u>\$4,800</u>	<u>\$406</u>	<u>8.46%</u>	<u>\$4,800</u>

#### SENIOR ADVISORY BOARD

<i>Services</i>	\$4,800	\$3,765	\$4,800	\$4,800	\$813	16.94%	\$4,800
Total Budget	<u>\$4,800</u>	<u>\$3,765</u>	<u>\$4,800</u>	<u>\$4,800</u>	<u>\$813</u>	<u>16.94%</u>	<u>\$4,800</u>

## SUMMARY BUDGET CATEGORIES

### General Fund

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
<b>CHRISTMAS</b>							
<i>Personal Services/Benefits</i>	\$24,600	\$23,287	\$24,600	\$24,600	\$0	0.00%	\$24,600
<i>Services</i>	6,700	5,709	6,700	6,700	1,396	20.84%	6,700
<i>Christmas Displays</i>	168,200	166,064	168,200	168,200	90,886	54.03%	168,200
Total Budget	<u>\$199,500</u>	<u>\$195,060</u>	<u>\$199,500</u>	<u>\$199,500</u>	<u>\$92,282</u>	<u>46.26%</u>	<u>\$199,500</u>
<b>LIBRARY</b>							
<i>Personal Services/Benefits</i>	\$472,300	\$471,870	\$0	\$0	\$0	0.00%	\$0
<i>Purchased Prof &amp; Tech Services</i>	887,900	887,860	1,164,400	1,164,400	291,090	25.00%	1,164,400
<i>Supplies</i>	79,100	74,461	26,600	26,600	80	0.30%	26,600
<i>Repairs &amp; Maintenance</i>	20,800	14,133	17,800	17,800	10,754	60.42%	18,800
<i>Services</i>	46,300	44,929	11,200	11,200	4,352	38.86%	16,700
<i>Transfers</i>	105,100	105,100	210,000	210,000	52,500	25.00%	210,000
Total Budget	<u>\$1,611,500</u>	<u>\$1,598,353</u>	<u>\$1,430,000</u>	<u>\$1,430,000</u>	<u>\$358,776</u>	<u>25.09%</u>	<u>\$1,436,500</u>
<b>FUND TOTAL</b>	<u>\$43,405,000</u>	<u>\$42,722,271</u>	<u>\$43,247,600</u>	<u>\$43,247,600</u>	<u>\$11,864,621</u>	<u>27.43%</u>	<u>\$44,066,200</u>

# SUMMARY BUDGET CATEGORIES

## Water & Sewer Fund

YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
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### WATER & SEWER ADMIN.

<i>Personal Services/Benefits</i>	\$200	\$3,414	\$154,200	\$160,500	\$38,729	24.13%	\$160,500
<i>Purchased Prof &amp; Tech Services</i>	54,000	40,958	54,000	54,000	8,186	15.16%	54,000
<i>Supplies</i>	68,900	64,572	69,800	69,800	10,518	15.07%	69,800
<i>Repairs &amp; Maintenance</i>	15,600	13,824	17,100	17,000	14,464	85.08%	17,000
<i>Services</i>	21,500	7,850	24,000	24,000	2,899	12.08%	24,000
<i>Production &amp; Disposal</i>	42,100	36,232	41,400	41,400	30,400	73.43%	41,400
<i>Other Objects</i>	10,000	515	10,000	10,000	705	7.05%	10,000
<i>Transfers</i>	2,949,400	2,949,400	2,988,500	2,988,500	747,123	25.00%	2,988,500
Total Budget	<u>\$3,161,700</u>	<u>\$3,116,765</u>	<u>\$3,359,000</u>	<u>\$3,365,200</u>	<u>\$853,024</u>	<u>25.35%</u>	<u>\$3,365,200</u>

### WATER & SEWER OPERATIONS

<i>Personal Services/Benefits</i>	\$1,743,700	\$1,773,027	\$1,575,500	\$1,576,900	\$367,055	23.28%	\$1,549,600
<i>Supplies</i>	175,500	163,225	187,500	187,500	30,167	16.09%	187,500
<i>Repairs &amp; Maintenance</i>	425,400	422,609	442,100	434,500	90,714	20.88%	434,400
<i>Services</i>	509,800	389,382	510,900	510,900	42,479	8.31%	510,900
<i>Production &amp; Disposal</i>	6,420,100	6,520,527	6,524,500	6,524,500	1,283,506	19.67%	6,524,500
<i>Other Objects</i>	81,000	95,073	50,000	50,000	132	0.26%	50,000
<i>Transfers</i>	2,031,000	2,031,000	2,112,000	2,112,000	527,997	25.00%	2,112,000
Total Budget	<u>\$11,386,500</u>	<u>\$11,394,843</u>	<u>\$11,402,500</u>	<u>\$11,396,300</u>	<u>\$2,342,050</u>	<u>20.55%</u>	<u>\$11,368,900</u>

FUND TOTAL	<u>\$14,548,200</u>	<u>\$14,511,608</u>	<u>\$14,761,500</u>	<u>\$14,761,500</u>	<u>\$3,195,074</u>	<u>21.64%</u>	<u>\$14,734,100</u>
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# SUMMARY BUDGET CATEGORIES

## Internal Service Fund

YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
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### FLEET MAINTENANCE

<i>Personal Services/Benefits</i>	\$599,500	\$598,192	\$551,500	\$554,100	\$132,568	23.92%	\$554,100
<i>Supplies</i>	36,000	34,337	39,300	37,300	12,617	33.83%	37,300
<i>Repairs &amp; Maintenance</i>	42,800	42,448	49,700	51,900	22,479	43.31%	51,900
<i>Services</i>	203,900	191,716	200,300	197,500	32,676	16.54%	197,500
<i>Transfers</i>	5,100	5,100	5,200	5,200	1,299	24.98%	5,200
Total Budget	<u>\$887,300</u>	<u>\$871,793</u>	<u>\$846,000</u>	<u>\$846,000</u>	<u>\$201,639</u>	<u>23.83%</u>	<u>\$846,000</u>

### WORKERS' COMPENSATION

<i>Current Year Claims</i>	\$334,000	(\$8,906)	\$306,400	\$306,400	\$5,274	1.72%	\$306,400
<i>Catastrophic Reinsurance</i>	99,800	53,676	88,000	88,000	6,852	7.79%	88,000
Total Workers' Compensation	<u>\$433,800</u>	<u>\$44,770</u>	<u>\$394,400</u>	<u>\$394,400</u>	<u>\$12,126</u>	<u>3.07%</u>	<u>\$394,400</u>

### HEALTH CLAIMS

<i>Claims Incurred</i>	\$1,818,700	\$2,085,760	\$2,359,900	\$2,359,900	\$1,128,667	47.83%	\$3,009,000
<i>Insurance Premiums</i>	194,900	192,788	325,200	325,200	62,318	19.16%	325,200
<i>Fees</i>	159,300	157,071	212,400	212,400	88,927	41.87%	212,400
Total Health Claims	<u>\$2,172,900</u>	<u>\$2,435,619</u>	<u>\$2,897,500</u>	<u>\$2,897,500</u>	<u>\$1,279,912</u>	<u>44.17%</u>	<u>\$3,546,600</u>

FUND TOTAL	<u>\$3,494,000</u>	<u>\$3,352,182</u>	<u>\$4,137,900</u>	<u>\$4,137,900</u>	<u>\$1,493,677</u>	<u>36.10%</u>	<u>\$4,787,000</u>
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## SUMMARY BUDGET CATEGORIES

### Hotel/Motel Fund

	YEAR-END AMENDED BUDGET 2010-11	ACTUAL 2010-11	ADOPTED BUDGET 2011-12	ADJUSTED BUDGET 2011-12	ACTUAL Y-T-D 12/31/11	Y-T-D %	AMENDED BUDGET 2011-12
<b>HISTORICAL PRESERVATION/ SPECIAL EVENTS</b>							
<i>Personal Services/Benefits</i>	\$446,100	\$443,369	\$415,800	\$414,800	\$106,685	25.72%	\$414,800
<i>Purchased Prof &amp; Tech Services</i>	41,100	47,541	27,500	27,500	21,311	77.49%	27,500
<i>Supplies</i>	38,700	36,317	38,900	38,900	13,194	33.92%	38,900
<i>Repairs &amp; Maintenance</i>	88,000	83,755	100,200	96,500	25,398	26.32%	96,500
<i>Services</i>	93,300	88,431	82,100	86,800	19,082	21.98%	92,100
<i>Special Events</i>	532,500	523,045	190,000	190,000	34,603	18.21%	190,000
<i>Transfers</i>	30,500	30,500	0	0	0	0.00%	0
Total Budget	<u>\$1,270,200</u>	<u>\$1,252,958</u>	<u>\$854,500</u>	<u>\$854,500</u>	<u>\$220,273</u>	<u>25.78%</u>	<u>\$859,800</u>
<b>PROMOTION OF TOURISM</b>							
<i>Staff Tourism</i>	\$483,000	\$474,588	\$444,800	\$444,800	\$107,253	24.11%	\$443,300
<i>Marketing</i>	534,500	495,194	462,200	462,200	348,039	75.30%	397,200
Total Budget	<u>\$1,017,500</u>	<u>\$969,782</u>	<u>\$907,000</u>	<u>\$907,000</u>	<u>\$455,292</u>	<u>50.20%</u>	<u>\$840,500</u>
<b>CONVENTION CENTER</b>							
<i>Supplies</i>	\$7,000	\$5,561	\$2,000	\$2,000	\$50	2.50%	\$2,000
<i>Repairs &amp; Maintenance</i>	10,000	2,026	10,000	10,000	156	1.56%	10,000
<i>Services</i>	14,900	13,963	16,400	16,400	0	0.00%	600
<i>Transfers</i>	446,100	446,100	443,900	443,900	110,973	25.00%	443,900
Total Budget	<u>\$478,000</u>	<u>\$467,650</u>	<u>\$472,300</u>	<u>\$472,300</u>	<u>\$111,179</u>	<u>23.54%</u>	<u>\$456,500</u>
<b>FUND TOTAL</b>	<u>\$2,765,700</u>	<u>\$2,690,390</u>	<u>\$2,233,800</u>	<u>\$2,233,800</u>	<u>\$786,744</u>	<u>35.22%</u>	<u>\$2,156,800</u>

## DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General obligation debt can be in the form of bonds, certificates of obligation or tax notes. Bonds must be approved by vote of the general population prior to issuance. Certificates of obligation do not require voter approval, are generally short term in nature, and are frequently used to fund capital improvements not anticipated at the time of the latest bond election. Tax notes are similar to certificates of obligation in that there is no requirement for voter approval and they are generally short term in nature.

The City has the following outstanding debt issues:

### \$2,375,000 General Obligation Refunding Bonds – Series 2002

Used to refund a portion of the City's outstanding debt in order to lower overall debt service requirements. The bonds constitute direct obligations of the City and are payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the City.

There are \$210,000 bonds outstanding as of October 1, 2011. These bonds will be fully matured and paid on August 15, 2012.

### \$7,750,000 Certificates of Obligation – Series 2007

Used to pay contractual obligations to be incurred for the following purposes: a) designing, developing, constructing, improving, extending, and expanding streets, thoroughfares, sidewalks, bridges, and other public ways of the City, including streetscaping, streetlighting, right-of-way protection, utility relocation, and related storm drainage improvements and acquiring rights-of-way in connection therewith, and b) acquiring, constructing, renovating, expanding, relocating and improving animal shelter facilities and acquiring land for such purposes. The Certificates constitute direct obligations of the City and are payable from a combination of a) the levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and b) a combination of all or a part of certain revenues of the City's combined waterworks and sewer system remaining after payment of any obligations of the City payable in whole or in part from a lien or pledge of such revenues that would be superior to the obligations to be authorized.

There are currently \$1,645,000 bonds outstanding. These bonds will be fully matured and paid on August 15, 2012.

### \$10,000,000 Certificates of Obligation – Taxable Series 2009

Used to pay contractual obligations to be incurred for the following purposes: a) acquiring and demolishing dangerous structures located within the City, and b) paying for professional services of attorneys, financial advisors and other professionals in connection with the project and the issuance of the certificates. The Certificates constitute direct obligations of the City and are payable from a combination of a) the levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and b) a limited pledge of the surplus net revenues of the City's waterworks and sewer system with such pledge being limited to an amount not in excess of \$1,000.

There are currently \$8,890,000 bonds outstanding. These bonds are issued as serial certificates maturing on February 15 in the years 2010 through 2020 and as term certificates maturing February 15, 2022 and February 15, 2024.

#### \$5,470,000 General Obligation Refunding & Improvement Bonds – Series 2010

Used to pay contractual obligations to be incurred for the land acquisition, design and construction related to the relocation of Fire Station No. 1 to a more central location. The citizens of Farmers Branch authorized the bonds through a bond election held in May 2009.

There are currently \$5,335,000 bonds outstanding. These bonds are issued as serial bonds maturing on February 15 in the years 2011 through 2030.

#### \$7,895,000 Combination Tax & Revenue Certificates of Obligation – Taxable Series 2004

Used to design, construct, develop, and equip a community ice-skating and conference facility. The Certificates constitute direct obligations of the City and are payable from a combination of a) the levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and b) a limited pledge of the surplus net revenues of the City's waterworks and sewer system with such pledge being limited to an amount not in excess of \$1,000. The City has entered into a lease agreement with respect to the facility. The City anticipates that payments received under the lease will be applied to pay debt service on the Certificates; however, no portion of the lease revenues are pledged to secure the Certificates.

There are currently \$210,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2012.

#### \$1,690,000 General Obligation Refunding & Improvement Bonds – Series 2010

Used to pay contractual obligations to be incurred for the refunding of the City's \$4,800,000 Combination Tax and Hotel Occupancy Tax Certificates of Obligation, Series 1999, in order to lower the overall debt service requirements of the City.

There are currently \$1,290,000 bonds outstanding. These bonds are issued as serial bonds maturing on February 15 in the years 2011 through 2030.

#### \$7,035,000 General Obligation Refunding Bonds, Taxable Series 2011

Used to refund the City's outstanding \$7,895,000 Combination Tax and Revenue Certificates of Obligation, Taxable Series 2004, in order to lower the overall debt service requirements of the City.

There are currently \$7,035,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2025.

# DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

## PROPERTY TAX SUPPORTED DEBT

*FUND BALANCE 9/30/2010* \$389,380

2010-11	ACTUAL PROPERTY TAX REVENUES		\$1,490,675
2010-11	ACTUAL PRIOR YEAR TAX, PENALTY AND INTEREST		16,659
2010-11	TRANSFER FROM NON-BOND CIP FUND		1,779,289
2010-11	TRANSFER FROM NON-BOND UTILITY CIP FUND		1,262,000
2010-11	ACTUAL DEBT SERVICE REQUIREMENTS	(1)	(3,220,166)

*INCREASE (DECREASE) IN FUND BALANCE* 1,328,457

*ESTIMATED FUND BALANCE 9/30/2011* (2) \$1,717,837

2011-12	ESTIMATED PROPERTY TAX REVENUES		\$1,537,100
2011-12	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST		40,000
2011-12	DEBT SERVICE REQUIREMENTS	(1)	(3,238,900)

*INCREASE (DECREASE) IN FUND BALANCE* (1,661,800)

*ESTIMATED FUND BALANCE 9/30/2012* \$56,037

## SELF-SUPPORTING DEBT

*FUND BALANCE 9/30/2010* \$181,865

2010-11	TRANSFER FROM HOTEL/MOTEL FUND		\$446,100
2010-11	TRANSFER FROM STARS CENTER FUND		602,500
2010-11	ACTUAL DEBT SERVICE REQUIREMENTS	(3)	(1,042,002)

*INCREASE (DECREASE) IN FUND BALANCE* 6,598

*ESTIMATED FUND BALANCE 9/30/2011* \$188,463

2011-12	TRANSFER FROM HOTEL/MOTEL FUND		\$443,900
2011-12	TRANSFER FROM STARS CENTER FUND		602,300
2011-12	DEBT SERVICE REQUIREMENTS	(3)	(1,040,500)
2011-12	BOND REFUNDING COSTS		(29,700)
2011-12	ACCRUED INTEREST RECEIVED ON REFUNDED BOND		17,100

*INCREASE (DECREASE) IN FUND BALANCE* (6,900)

*ESTIMATED FUND BALANCE 9/30/2012* \$181,563

(1) Includes \$6,561 in 2010-11 and approximately \$15,100 in 2011-12 for paying agent fees and arbitrage calculation services.

(2) The *Estimated Ending Fund Balance 9/30/11* will be used to pay the 2011-12 principal and interest payments on Series 2007 Combination Tax and Revenue Certificates of Obligation in the amount of \$1,701,800.

(3) Includes \$118 in 2010-11 and approximately \$6,500 in 2011-12 for paying agent fees and arbitrage calculation services.

**SUMMARY  
PROPERTY TAX SUPPORTED DEBT  
PRINCIPAL & INTEREST REQUIREMENTS**

Year	Principal	Interest	Total
2011-12	\$2,585,000.00	\$638,809.50	\$3,223,809.50
2012-13	745,000.00	557,330.00	1,302,330.00
2013-14	775,000.00	536,391.00	1,311,391.00
2014-15	805,000.00	510,937.00	1,315,937.00
2015-16	835,000.00	481,851.00	1,316,851.00
2016-17	870,000.00	448,117.00	1,318,117.00
2017-18	910,000.00	409,757.00	1,319,757.00
2018-19	945,000.00	367,815.00	1,312,815.00
2019-20	995,000.00	322,695.00	1,317,695.00
2020-21	1,040,000.00	274,857.50	1,314,857.50
2021-22	1,095,000.00	224,737.50	1,319,737.50
2022-23	1,145,000.00	171,666.50	1,316,666.50
2023-24	1,205,000.00	114,760.00	1,319,760.00
2024-25	320,000.00	78,800.00	398,800.00
2025-26	335,000.00	65,700.00	400,700.00
2026-27	345,000.00	52,100.00	397,100.00
2027-28	360,000.00	38,000.00	398,000.00
2028-29	375,000.00	23,300.00	398,300.00
2029-30	395,000.00	7,900.00	402,900.00
Total	<u>\$16,080,000.00</u>	<u>\$5,325,524.00</u>	<u>\$21,405,524.00</u>

GENERAL OBLIGATION BONDS  
 SERIES 2002  
 AMOUNT OF ISSUE: \$2,375,000.00  
 REFUNDING BONDS  
 PRINCIPAL & INTEREST REQUIREMENTS  
 Property Tax Supported Debt

Year	Principal	Interest	Total
2011-12	<u>\$210,000.00</u>	<u>\$7,770.00</u>	<u>\$217,770.00</u>
<i>Total</i>	<u><u>\$210,000.00</u></u>	<u><u>\$7,770.00</u></u>	<u><u>\$217,770.00</u></u>

Interest Rates:

2011-12       -       3.700%

COMBINATION TAX and REVENUE  
 CERTIFICATES OF OBLIGATION  
 SERIES 2007  
 AMOUNT OF ISSUE: \$7,750,000  
 PRINCIPAL & INTEREST REQUIREMENTS  
 Property Tax Supported Debt

Year	Principal	Interest	Total
2011-12	<u>\$1,645,000.00</u>	<u>\$56,752.50</u>	<u>\$1,701,752.50</u>
<i>Total</i>	<u><u>\$1,645,000.00</u></u>	<u><u>\$56,752.50</u></u>	<u><u>\$1,701,752.50</u></u>

Interest Rates:

Nominal Annual Estimated Rate: 3.450%

COMBINATION TAX and REVENUE  
 CERTIFICATES OF OBLIGATION  
 TAXABLE SERIES 2009  
 AMOUNT OF ISSUE: \$10,000,000  
 PRINCIPAL & INTEREST REQUIREMENTS  
 Property Tax Supported Debt

Year	Principal	Interest	Total
2011-12	\$535,000.00	\$382,512.00	\$917,512.00
2012-13	550,000.00	369,455.00	919,455.00
2013-14	565,000.00	353,091.00	918,091.00
2014-15	585,000.00	333,562.00	918,562.00
2015-16	610,000.00	311,151.00	921,151.00
2016-17	635,000.00	285,492.00	920,492.00
2017-18	665,000.00	256,732.00	921,732.00
2018-19	695,000.00	224,690.00	919,690.00
2019-20	730,000.00	189,870.00	919,870.00
2020-21	765,000.00	152,145.00	917,145.00
2021-22	810,000.00	111,825.00	921,825.00
2022-23	850,000.00	68,904.00	918,904.00
2023-24	895,000.00	23,360.00	918,360.00
<b>Total</b>	<b>\$8,890,000.00</b>	<b>\$3,062,789.00</b>	<b>\$11,952,789.00</b>

Interest Rates:

2011-12	-	2.270%
2012-13	-	2.540%
2013-14	-	3.320%
2014-15	-	3.470%
2015-16	-	4.020%
2016-17	-	4.220%
2017-18	-	4.620%
2018-19	-	4.800%
2020-24	-	4.970%



**GENERAL OBLIGATION  
REFUNDING & IMPROVEMENT BONDS  
SERIES 2010  
AMOUNT OF ISSUE: \$5,470,000 (1)  
PRINCIPAL & INTEREST REQUIREMENTS  
Property Tax Supported Debt**

Year	Principal	Interest	Total
2011-12	\$195,000.00	\$191,775.00	\$386,775.00
2012-13	195,000.00	187,875.00	382,875.00
2013-14	210,000.00	183,300.00	393,300.00
2014-15	220,000.00	177,375.00	397,375.00
2015-16	225,000.00	170,700.00	395,700.00
2016-17	235,000.00	162,625.00	397,625.00
2017-18	245,000.00	153,025.00	398,025.00
2018-19	250,000.00	143,125.00	393,125.00
2019-20	265,000.00	132,825.00	397,825.00
2020-21	275,000.00	122,712.50	397,712.50
2021-22	285,000.00	112,912.50	397,912.50
2022-23	295,000.00	102,762.50	397,762.50
2023-24	310,000.00	91,400.00	401,400.00
2024-25	320,000.00	78,800.00	398,800.00
2025-26	335,000.00	65,700.00	400,700.00
2026-27	345,000.00	52,100.00	397,100.00
2027-28	360,000.00	38,000.00	398,000.00
2028-29	375,000.00	23,300.00	398,300.00
2029-30	395,000.00	7,900.00	402,900.00
<b>Total</b>	<b>\$5,335,000.00</b>	<b>\$2,198,212.50</b>	<b>\$7,533,212.50</b>

Interest Rates:

2011-12	-	2.000%
2012-13	-	2.000%
2013-14	-	2.500%
2014-15	-	3.000%
2015-16	-	3.000%
2016-17	-	4.000%
2017-18	-	4.000%
2018-19	-	4.000%
2019-20	-	4.000%
2020-21	-	3.500%
2021-22	-	3.500%
2022-23	-	3.500%
2023-30	-	4.000%

(1) The total issue amount for the Series 2010 General Obligation Refunding & Improvement Bonds is \$7,160,000, of which \$1,690,000 is reported as Self-Supporting Debt and was used to refund 1999 Combination Tax and Hotel Occupancy Tax Certificates of Obligation. The remaining debt will be used to support the design, construction and relocation of Fire Station No. 1 in the amount of \$5,470,000.

**SUMMARY  
SELF-SUPPORTING DEBT  
PRINCIPAL & INTEREST REQUIREMENTS**

Year	Principal	Interest	Total
2011-12	\$885,000.00	\$148,908.83	\$1,033,908.83
2012-13	855,000.00	\$193,724.75	1,048,724.75
2013-14	870,000.00	\$181,206.00	1,051,206.00
2014-15	425,000.00	\$171,436.00	596,436.00
2015-16	435,000.00	\$165,170.75	600,170.75
2016-17	440,000.00	\$157,357.50	597,357.50
2017-18	450,000.00	\$147,937.00	597,937.00
2018-19	465,000.00	\$136,832.50	601,832.50
2019-20	480,000.00	\$124,016.50	604,016.50
2020-21	495,000.00	\$109,356.25	604,356.25
2021-22	510,000.00	\$93,145.00	603,145.00
2022-23	525,000.00	\$75,411.25	600,411.25
2023-24	545,000.00	\$56,146.25	601,146.25
2024-25	565,000.00	\$34,900.00	599,900.00
2025-26	590,000.00	\$11,800.00	601,800.00
<i>Total</i>	<u><u>\$8,535,000.00</u></u>	<u><u>\$1,807,348.58</u></u>	<u><u>\$10,342,348.58</u></u>

COMBINATION TAX and REVENUE  
CERTIFICATES OF OBLIGATION  
TAXABLE SERIES 2004  
AMOUNT OF ISSUE: \$7,895,000  
PRINCIPAL & INTEREST REQUIREMENTS  
Self-Supporting Debt

Year	Principal	Interest	Total
2011-12	\$210,000.00	\$5,197.50 <sup>(1)</sup>	\$215,197.50
2012-13	0.00	0.00	0.00
2013-14	0.00	0.00	0.00
2014-15	0.00	0.00	0.00
2015-16	0.00	0.00	0.00
2016-17	0.00	0.00	0.00
2017-18	0.00	0.00	0.00
2018-19	0.00	0.00	0.00
2019-20	0.00	0.00	0.00
2020-21	0.00	0.00	0.00
2021-22	0.00	0.00	0.00
2022-23	0.00	0.00	0.00
2023-24	0.00	0.00	0.00
2024-25	0.00	0.00	0.00
2025-26	0.00	0.00	0.00
2026-27	0.00	0.00	0.00
2027-28	0.00	0.00	0.00
2028-29	0.00	0.00	0.00
2029-30	0.00	0.00	0.00
<b>Total</b>	<b>\$210,000.00</b>	<b>\$5,197.50</b>	<b>\$215,197.50</b>

Interest Rates:

2011-15	-	4.950%
2015-30	-	5.800%

Series refunded with 2011 issue.

(1) Accrued interest in the amount of \$17,057.85 will be received for this issue during the 2011 bond refunding due to the timing of a prior payment. This amount will result in a reduction in overall interest requirements in the fund.

**GENERAL OBLIGATION  
REFUNDING & IMPROVEMENT BONDS  
SERIES 2010  
AMOUNT OF ISSUE: \$1,690,000 (1)  
PRINCIPAL & INTEREST REQUIREMENTS  
Self-Supporting Debt**

Year	Principal	Interest	Total
2011-12	\$415,000.00	\$23,875.00	\$438,875.00
2012-13	430,000.00	15,425.00	445,425.00
2013-14	445,000.00	5,562.50	450,562.50
<b>Total</b>	<u>\$1,290,000.00</u>	<u>\$44,862.50</u>	<u>\$1,334,862.50</u>

Interest Rates:

2011-13	-	2.000%
2013-14	-	2.500%

(1) The total issue amount for the Series 2010 General Obligation Refunding & Improvement Bonds is \$7,160,000, of which \$5,470,000 is reported as Property Tax Supported Debt and will be used to support the design, construction and relocation of Fire Station No. 1. The remaining debt was used to refund Series 1999 Combination Tax & Hotel Occupancy Tax Certificates of Obligation in the amount of \$1,690,000.

COMBINATION TAX and REVENUE  
GENERAL OBLIGATION REFUNDING BONDS  
TAXABLE SERIES 2011  
AMOUNT OF ISSUE: \$7,035,000  
PRINCIPAL & INTEREST REQUIREMENTS  
Self-Supporting Debt

Year	Principal	Interest	Total
2011-12	\$260,000.00	\$119,836.33	\$379,836.33
2012-13	425,000.00	178,299.75	603,299.75
2013-14	425,000.00	175,643.50	600,643.50
2014-15	425,000.00	171,436.00	596,436.00
2015-16	435,000.00	165,170.75	600,170.75
2016-17	440,000.00	157,357.50	597,357.50
2017-18	450,000.00	147,937.00	597,937.00
2018-19	465,000.00	136,832.50	601,832.50
2019-20	480,000.00	124,016.50	604,016.50
2020-21	495,000.00	109,356.25	604,356.25
2021-22	510,000.00	93,145.00	603,145.00
2022-23	525,000.00	75,411.25	600,411.25
2023-24	545,000.00	56,146.25	601,146.25
2024-25	565,000.00	34,900.00	599,900.00
2025-26	590,000.00	11,800.00	601,800.00
<b>Total</b>	<b>\$7,035,000.00</b>	<b>\$1,757,288.58</b>	<b>\$8,792,288.58</b>

Interest Rates:

2011-15	-	4.950%
2015-30	-	5.800%

Series refunding Taxable Series 2004 Certificates of Obligation.

# ECONOMIC DEVELOPMENT FUND

## Amended Budget 2011-12

<i>PROJECTED BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>		\$120,000
Economic Development - Land Purchases (Market Value)	<u>\$670,000</u>	
TOTAL CHANGE IN INVENTORY OF LAND HELD FOR RESALE	<u>\$670,000</u>	670,000
<i>PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>		<u><u>\$790,000</u></u>
<i>PROJECTED BEGINNING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT</i>		\$1,121,655
Change in Inventory of Land Held for Resale (Above)		(670,000)
BUDGETED REVENUES		
Transfer from General Fund	<u>\$397,800</u>	
TOTAL BUDGETED REVENUES	<u>\$397,800</u>	397,800
BUDGETED EXPENDITURES		
Economic Development - Inventory Gain/Loss	\$330,000	
Economic Development - Corporate / Residential Relocation	\$200,000	
Economic Development - Redevelopment Operations - Commercial Façade Grant Program	<u>100,000</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$630,000</u>	<u>(630,000)</u>
<i>PROJECTED ENDING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT</i>		<u><u>\$219,455</u></u>

## SPECIAL REVENUE FUND

### Amended Budget 2011-12

#### Police Forfeiture Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$192,696
BUDGETED REVENUES			
Court Ordered Forfeitures		<u>\$15,000</u>	
TOTAL BUDGETED REVENUES		<u>\$15,000</u>	15,000
BUDGETED EXPENDITURES			
Operating		\$15,000	
Federal Expenditures		96,000	
Community-Based Programs	\$20,000		
Firearms & Weapons	20,000		
Other	8,000		
Credit Card	1,000		
Communications & Computer	17,000		
Body Armor & Protective Gear	10,000		
Vehicle Maintenance	20,000		
Training		<u>20,000</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$131,000</u>	<u>(131,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$76,696</u></u>

## SPECIAL REVENUE FUND

### Amended Budget 2011-12

#### Donations Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>		\$99,623
BUDGETED REVENUES		
Donations Received for Animal Care	\$11,500	
Donations Received for Senior Center	4,000	
Donations Received for Parks - Fishin' Fun Event	4,000	
Donations Received for Historical Park	9,000	
Donations Received for Police	2,000	
Donations Received for Parks	500	
Donations Received for Fire	12,900	
Donations Received for Library	3,000	
Donations Received for General Store	31,134	
	<hr/>	
TOTAL BUDGETED REVENUES	\$78,034	78,034
BUDGETED EXPENDITURES		
Human Resources		
Wellness Program	\$10,000	
Animal Care - General	11,500	
Animal Care - Spay and Neuter	4,500	
Fire Combat Challenge	11,900	
Fire Training	3,000	
Park Maintenance	2,000	
Parks - Fishin' Fun Event	4,000	
Police Training Aids & Equipment	5,000	
Senior Center	2,325	
Library Materials	3,000	
Library Event	4,500	
Historical Park		
Purchase Antiques	13,000	
Victorian House - Purchase Artifacts	6,500	
Log Cabins - Restoration Projects	1,480	
	<hr/>	
TOTAL BUDGETED EXPENDITURES	\$82,705	(82,705)
<i>PROJECTED ENDING FUND BALANCE (1)</i>		<hr/> <hr/>
		\$94,952



NOTE:

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(1) The projected ending fund balance is as follows:

Animal Care/Spay Neuter	\$11,547
Spay/Neuter	814
Art/Cultural	182
Branch One	305
Farmers Branch Community Foundation	4,128
Fire	2,778
Flexible Spending Refunds - Medical Reimbursement	9,695
Historical Park	6,326
Historical Park - Victorian House	743
Historical Park - General Store	(557)
Innovations	5,177
Fishin' Fun	2,591
Library	12,068
Park Improvements	5,117
Police/Safety	14,292
Public Works	4
Senior Center	19,742
	<u>\$94,952</u>

\*\* Donation revenues for General Store are a result of a timing issue.

SPECIAL REVENUE FUND  
Amended Budget 2011-12

Youth Scholarship Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$24,580
BUDGETED REVENUES			
Youth Scholarship		<u>\$3,000</u>	
TOTAL BUDGETED REVENUES		<u>\$3,000</u>	3,000
BUDGETED EXPENDITURES			
Parks & Recreation		<u>\$5,900</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$5,900</u>	<u>(5,900)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$21,680</u></u>

# SPECIAL REVENUE FUND

## Amended Budget 2011-12

### Grants Fund

**PROJECTED BEGINNING FUND BALANCE**

\$0

**BUDGETED REVENUES**

Environmental Health	\$4,500	
Historical Park - General Store	750	
Police - TxDot STEP Grant	47,438	
Police - CFTFK	3,000	
Police - State Criminal Justice Program Grant	19,900	
Fire - Trauma Grant	6,700	
Fire - American Heart Association Grant	4,900	
	<hr/>	
TOTAL BUDGETED REVENUES	\$87,188	87,188

**BUDGETED EXPENDITURES**

Texas Department of Health Chempack	\$4,500	
Historical Park - General Store	750	
Police - STEP Grant	47,438	
Police - CFTFK Grant	3,000	
Police - State Criminal Justice Program Grant	19,900	
Fire - Trauma Grant	6,700	
Fire - American Heart Association Grant	4,900	
	<hr/>	
TOTAL BUDGETED EXPENDITURES	\$87,188	(87,188)

**PROJECTED ENDING FUND BALANCE**

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\$0

Note: Deficits in beginning or ending fund balance are a result of a timing difference between grant expenditures incurred and the filing of requests for reimbursements.

SPECIAL REVENUE FUND  
Amended Budget 2011-12

Building Security Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$200,550
BUDGETED REVENUES			
Building Security		<u>\$36,700</u>	
TOTAL BUDGETED REVENUES		<u>\$36,700</u>	36,700
BUDGETED EXPENDITURES			
Supplies, Repairs and Maintenance		\$33,500	
Court Security		<u>23,500</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$57,000</u>	<u>(57,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$180,250</u></u>

SPECIAL REVENUE FUND  
Amended Budget 2011-12

Court Technology Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$256,743
BUDGETED REVENUES			
Court Fines		<u>\$50,000</u>	
TOTAL BUDGETED REVENUES		<u>\$50,000</u>	50,000
BUDGETED EXPENDITURES			
Court Technology		\$17,100	
Services		1,000	
Equipment - Office		<u>38,600</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$56,700</u>	<u>(56,700)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$250,043</u></u>

SPECIAL REVENUE FUND  
Amended Budget 2011-12

Landfill Closure/Post-Closure Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$7,157,851
BUDGETED REVENUES			
Interest		<u>\$100,000</u>	
TOTAL BUDGETED REVENUES		<u>\$100,000</u>	100,000
BUDGETED EXPENDITURES			
Landfill Expansion Permit		<u>\$950,000</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$950,000</u>	<u>(950,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$6,307,851</u></u>

SPECIAL REVENUE FUND  
Amended Budget 2011-12

Stars Center Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$373,632
BUDGETED REVENUES			
Rent		\$660,000	
Interest		<u>3,000</u>	
TOTAL BUDGETED REVENUES		<u>\$663,000</u>	663,000
BUDGETED EXPENDITURES			
Debt Service Transfers		<u>\$602,300</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$602,300</u>	<u>(602,300)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$434,332</u></u>

SPECIAL REVENUE FUND  
Amended Budget 2011-12

Cemetery Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$116,087
BUDGETED REVENUES			
Interest		<u>\$4,000</u>	
TOTAL BUDGETED REVENUES		<u>\$4,000</u>	4,000
BUDGETED EXPENDITURES			
Personal Services/Benefits		\$24,320	
Supplies		2,400	
Repairs and Maintenance		500	
Services		<u>700</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$27,920</u>	<u>(27,920)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$92,167</u></u>



SPECIAL REVENUE FUND  
Amended Budget 2011-12

Photographic Light System Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$209,392
BUDGETED REVENUES			
Red Light Enforcement		\$650,000	
Less State Revenue Sharing Costs		<u>111,800</u>	
TOTAL BUDGETED REVENUES		<u>\$538,200</u>	538,200
BUDGETED EXPENDITURES			
Personal Services/Benefits		\$26,400	
Supplies & Services		400,000	
Other Objects	(expense reclassified to reduction of revenue)	0	
Operating		<u>190,000</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$616,400</u>	<u>(616,400)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$131,192</u></u>

**SPECIAL REVENUE FUND**  
**Amended Budget 2011-12**

**Dangerous Structures Bond Fund**

<i><b>BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</b></i>		\$1,502,445
Neighborhood Revitalization - Land Purchases (Market Value)	<u>\$335,000</u>	
TOTAL CHANGE - RESERVE FOR INVENTORY OF LAND	<u>\$335,000</u>	<u>335,000</u>
<i><b>PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</b></i>		<u><u>\$1,837,445</u></u>
<i><b>BEGINNING FUND BALANCE - RESTRICTED TO FUND PURPOSES</b></i>		\$2,527,999
Change in Inventory (Above)		(335,000)
<b>BUDGETED REVENUES</b>		
Interest	<u>\$10,000</u>	
TOTAL BUDGETED REVENUES	<u>\$10,000</u>	10,000
<b>BUDGETED EXPENDITURES</b>		
Neighborhood Revitalization - Inventory Gain/Loss	\$165,000	
Redevelopment Operations	<u>10,000</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$175,000</u>	<u>(175,000)</u>
<i><b>PROJECTED ENDING FUND BALANCE - RESTRICTED TO FUND PURPOSES</b></i>		<u><u>\$2,027,999</u></u>

SPECIAL REVENUE FUND  
Amended Budget 2011-12

PEG Access Channel

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$20,814
BUDGETED REVENUES			
Cable Franchise - Access Channel Fee	<u>\$40,000</u>		
TOTAL BUDGETED REVENUES	<u>\$40,000</u>	40,000	
BUDGETED EXPENDITURES			
Supplies	<u>\$40,000</u>		
TOTAL BUDGETED EXPENDITURES	<u>\$40,000</u>	<u>(40,000)</u>	
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$20,814</u></u>

## FIXED ASSET FUND SUMMARY

	FUND BALANCE 9/30/2011	AMENDED BUDGET 2011-12
<i>BEGINNING FUND BALANCE</i>	(1) \$ 1,139,955	\$ 539,955
ESTIMATED TRANSFER FROM OPERATING FUNDS		1,567,900
ESTIMATED FIXED ASSET PURCHASES		(1,967,400)
ASSIGNED FOR FUTURE PURCHASES	(600,000)	(250,000)
INSURANCE RECOVERY		11,900
PROCEEDS FROM AUCTIONS		150,000
<i>ESTIMATED ENDING ASSIGNED FUND BALANCE</i>	<u>\$ 539,955</u>	<u>\$ 52,355</u>

<i>ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):</i>	PRIOR YEAR ASSIGNMENTS	CURRENT YEAR ASSIGNMENTS
MOBILE VIDEO UNITS (Police)	\$ 60,000	\$ 30,000
TELEPHONE EQUIPMENT (City Hall)	40,000	0
9-1-1 EQUIPMENT (Police)	100,000	60,000
FIRE EQUIPMENT	400,000	160,000
<i>SUM OF CHANGES</i>	<u>\$ 600,000</u>	<u>\$ 250,000</u>

(1) Reflects the fund balance actual per the 9/30/11 Comprehensive Annual Financial Report, less prior year assignments totaling \$600,000 (see Prior Year Assignments above).

## FIXED ASSETS

DIVISION	DESCRIPTION		YEAR-END AMENDED BUDGET TRANSFERS 2010-11	ACTUAL PURCHASES 2010-11	AMENDED BUDGET TRANSFERS 2011-12	AMENDED BUDGET PLANNED PURCHASES 2011-12
General Administration	Copier		\$	\$	\$ 10,000	\$ 10,000
	Clock				7,800	7,800
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$ 17,800</u>	<u>\$ 17,800</u>
Information Services	Network Replacement/Upgrade Program		\$	\$	\$ 11,800	\$ 11,800
	Telephone System Replacement		40,000		80,000	200,000
	Division Total		<u>\$ 40,000</u>	<u>\$</u>	<u>\$ 91,800</u>	<u>\$ 211,800</u>
Environmental Health	Artificial Turf		\$	\$	\$ 14,400	\$ 14,400
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$ 14,400</u>	<u>\$ 14,400</u>
Solid Waste	Roll-on/Roll-off Truck		\$	\$	\$ 150,000	\$ 150,000
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
Street Maintenance	Backhoe/Loader		\$	\$	\$ 125,000	\$ 125,000
	Conflict Monitor Testing Unit				-	-
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>
Police Patrol	Vehicle(s)	(1)	\$ 168,000	\$ 157,010	\$ 188,000	\$ 245,000
	Mobile Video Units	(1)	30,000		30,000	
	Division Total		<u>\$ 198,000</u>	<u>\$ 157,010</u>	<u>\$ 218,000</u>	<u>\$ 245,000</u>
Police Communications	Replacement 9-1-1 Equipment	(1)	\$ 100,000	\$	\$ 100,000	\$ 40,000
	Division Total		<u>\$ 100,000</u>	<u>\$</u>	<u>\$ 100,000</u>	<u>\$ 40,000</u>
Fire Operations	Ambulance Replacement	(1)	\$	\$ 127,554	\$	\$
	Equipment Replacement				49,200	49,200
	Fire Ladder Truck		400,000		265,000	560,000
	Division Total		<u>\$ 400,000</u>	<u>\$ 127,554</u>	<u>\$ 314,200</u>	<u>\$ 609,200</u>
Park Maintenance	Replacement Mower(s)		\$ 9,000	\$ 8,507	\$ 25,500	\$ 25,500
	Replacement 1-Ton Trucks (Qty 3)				124,000	124,000
	Vehicle					17,500
	Division Total		<u>\$ 9,000</u>	<u>\$ 8,507</u>	<u>\$ 149,500</u>	<u>\$ 167,000</u>
Recreation	Treadmills - Quantity of 4		\$	\$	\$ 25,000	\$ 25,000
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Pool	ADA Approved Lift		\$	\$	\$ 8,000	\$ 8,000
	Slide Steps & Platform Replacement				12,000	12,000
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Senior Center	Treadmills - Quantity of 3		\$	\$	\$ 15,000	\$ 15,000
	Division Total		<u>\$</u>	<u>\$</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Historical Preservation	Dishwasher		\$ 5,500	\$ 5,500	\$	\$
	Division Total		<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$</u>	<u>\$</u>

## FIXED ASSETS

DIVISION	DESCRIPTION	YEAR-END AMENDED BUDGET TRANSFERS	ACTUAL PURCHASES	AMENDED BUDGET TRANSFERS	AMENDED BUDGET PLANNED PURCHASES
		2010-11	2010-11	2011-12	2011-12
Library	Library Materials	\$ 105,100	\$ 114,666	\$ 210,000	\$ 210,000
	Division Total	<u>\$ 105,100</u>	<u>\$ 114,666</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>
Fleet Maintenance	Heater	\$ 5,100	\$ 5,047	\$ 5,200	\$ 5,200
	Division Total	<u>\$ 5,100</u>	<u>\$ 5,047</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>
Water & Sewer Operations	Pump for Lift Station	\$ 14,000	\$ 12,642	\$	\$
	Large Water Meters	50,000		50,000	50,000
	Vehicle	44,000	34,562	62,000	62,000
	Push Camera for Van	15,000	12,181		
	Trailer (Enclosed)	8,000			
	Division Total	<u>\$ 131,000</u>	<u>\$ 59,385</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>
Total		<u>\$ 993,700</u>	<u>\$ 477,669</u>	<u>\$ 1,567,900</u>	<u>\$ 1,967,400</u>
Totals by Fund:					
	General Fund	\$ 852,100	\$ 407,737	\$ 1,450,700	\$ 1,850,200
	Water & Sewer Fund	131,000	59,385	112,000	112,000
	Internal Service Fund	5,100	5,047	5,200	5,200
	Hotel/Motel Fund	5,500	5,500		
		<u>\$ 993,700</u>	<u>\$ 477,669</u>	<u>\$ 1,567,900</u>	<u>\$ 1,967,400</u>

(1) Ongoing annual replacement funding. Transfers cover purchases on a multi-year basis.

# CAPITAL IMPROVEMENT PROGRAM BUDGET

## MID YEAR YEAR BUDGET 2011-12

The Capital Improvement Program (CIP) consists of budgets for eight capital improvement funds that represent the capital spending plan for the City. The first three funds listed represent the City's Pay-As-You-Go Program. The capital improvement funds include:

**Non-Bond Capital Improvement Program (CIP) Fund:** The revenues are primarily from General Fund transfers. Expenditures are for improvements to municipal facilities, parks, land acquisition, the Street Resurfacing and Reconstruction Programs, and other capital improvement projects not included in one of the other funds.

**Hotel/Motel Capital Improvement Program (CIP) Fund:** This fund was previously identified as the Historical Park Fund. The revenues are exclusively from the Hotel/Motel Fund. Expenditures are for improvements to the Historical Park.

**Non-Bond Utility Fund:** The revenues consist primarily of transfers from the Water & Sewer Fund. Expenditures are for water and sanitary sewer improvements. The budget has been expanded to begin funding capital replacement at levels based on the annual depreciation of the water and sanitary sewer systems.

**DART Local Assistance Program (LAP) Fund:** The revenues are primarily from DART with supplemental funding from earned interest, the Texas Department of Transportation (TxDoT), and Dallas County. Expenditures are for street, traffic, and transportation improvements associated with transit.

**Tax Increment Finance District #1 Fund:** The Mercer Crossing TIF district expires in 2018 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.

**Tax Increment Finance District #2 Fund:** The Old Farmers Branch TIF district expires in 2019 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.

**Fire Station 1 Relocation Bond Fund:** The revenues consist primarily of bond proceeds. Expenditures are for land acquisition, design, and construction of Fire Station 1, which will be relocated from its existing location at 2530 Valley View Lane to a more central location.

## Capital Improvement Program Budget

### Project Change Descriptions For 2011- 12 Proposed Mid-Year Year Budget

The following is a complete list of capital improvement project change requested for mid-year adjustments. The budget amount indicated below the name of each project represents the total budget for that project in that fund, as some projects are funded through more than one fund in the Capital Improvement Budget. Projects funded by the Pay-As-You-Go program are identified in the first three funds- the Non-Bond Fund, the Hotel/Motel CIP Fund, and the Non-Bond Utility Fund.

#### NON-BOND FUND

##### Reimbursement/Transfer

\$200,000

Reimburse Non-Bond CIP for initial transfer of funds. Originally budgeted for 2010-2011 Increase requested \$200,000.

##### LBJ Express

\$167,070

This is related to TXDot's 5 year, \$2.7 billion project to reconstruct LBJ facilities and adding managed lanes from Luna Road to east of Central Expressway. The CIP project provides funding for traffic engineering services in Farmers Branch for the comprehensive review and comment on the project plans, specifications and construction sequencings. The additional expenses requested are reimbursed by TXDot. Operating Budget Impact is \$0. Increase requested \$167,070.

##### CDBG Project 2011-2012

\$153,046

County funded removal and replacement of roadway, sidewalks and drive approaches from Albermarle Dr. to Collingwood Dr. Utilizing remaining funds of \$51,066 from previous year completed County funded CDBG projects. Increase requested \$153,046.

##### Trail Expansions

\$100,000

Comprehensive trail plan providing for the expansion and connecting of existing bike//walking trails. Increase requested \$100,000.

##### CDBG Project 2008-2010

(\$32,854)

Completion of roadway construction on south side. Reallocate remaining funds of \$32,854 to County approved project "CDBG Project 2011-2012". Decrease requested \$32,854.

##### CDBG Project 2010-2011

(\$14,515)

Completion of roadway construction on southside. Reallocate remaining funds of \$14,515 to County approved project "CDBG Project 2011-2012". Decrease requested \$14,515.



## **NON-BOND FUND (CON'T)**

Field of Blue Project  
(\$2,000)

Completion of statue project for Liberty Plaza. Decrease requested \$2,000.

Liberty Plaza  
(\$1,087)

Completion of Liberty Plaza project. Decrease requested \$1,087

## **Hotel/Motel CIP FUND**

No Adjustments requested.

## **NON-BOND UTILITY FUND**

Utility Replacements & Improvements  
\$2,500,000

Due to the identification and scheduling of projects in future years.  
Increase requested \$2,500,000.

## **DART LOCAL ASSISTANCE PROGRAM FUND**

Farmers Branch Station Streets  
\$283,424

Provides for the construction of various public improvements within the station area. Grant received in 2012 for 80% matching of expenditures of \$250,000. Increase requested \$283,424.

Incident Detection and Response Phase 2  
(\$49,100)

Improvement of traffic communication from video and camera control. Reallocate to Farmers Branch Station Streets. Decrease requested \$49,100.

Valley View West  
(\$30,521)

Widening of Valley View between Nicholson and Luna roads. Median enhancements. Project completed reallocate to Farmers Branch Station Streets. Decrease requested \$30,521.

Midway/Beltwood Intersection  
(\$2,903)

Widening of Midway and Beltwood intersection for the accommodation of wide turning truck traffic. Project completed, reallocate to Farmers Branch Station Streets. Decrease requested \$2,903.

## **TAX INCREMENT FINANCE DISTRICT #1**

### City and School Administrative Fees

\$153,645 Costs/fees for administration and development of TIF projects. Increase is in relation to increase in revenue projections. increase requested \$200,00.

### Bond Street

\$7,233 Complete construction of a street between Mercer Parkway and LBJ Freeway. Includes lighting and installation of utilities. Increase requested \$7,233.

### Zone School Project Costs (CFBISD)

(\$381,914) Costs reimbursed to Carrollton-Farmers Branch School District. Decrease is in relation to decrease in revenue projections. Decrease requested \$381,914.

### East Lift Station

(\$6,513) Complete improvements to sanitary sewer collection system to allow for development of Westside. Decrease requested \$6,513.

### Zone School Project Costs (DISD)

(\$1,956) Costs reimbursed to Carrollton-Farmers Branch School District. Decrease is in relation to decrease in revenue projections. Decrease requested \$1,956.

## **TAX INCREMENT FINANCE DISTRICT #2**

### Reimbursement/Transfer

(\$1,257) Reimburse Non-Bond CIP for initial transfer of funds. Originally budgeted for 2010-2011. Decrease requested \$1,257.

### Zone School Project Costs

\$108,739 Costs reimbursed to Carrollton-Farmers Branch School District. Increase is in relation to increase in revenue projections. Increase requested \$108,739.

## **FIRE STATION #1 RELOCATION BOND**

No Adjustments requested.

**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
SUMMARY  
PROPOSED MID-YEAR YEAR BUDGET 2011-12**

		PRIOR YEARS	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b><u>REVENUES</u></b>										
Non-Bond CIP	\$ 75,688,861	74,327,530	855,299	192,691	163,341	150,000				
Hotel/Motel CIP	\$ 4,341,068	4,341,068	-	-	-					
Non-Bond Utility	\$ 41,867,544	26,146,497	2,030,643	2,130,950	2,231,259	2,331,572	2,331,888	2,332,207	2,332,529	-
DART LAP	\$ 25,416,517	25,216,517	200,000							
Tax Increment Finance District #1	\$ 31,855,314	23,202,318	1,199,550	1,211,546	1,223,661	1,235,898	1,248,257	1,260,739	1,273,346	
Tax Increment Finance District #2	\$ 1,631,286	695,568	97,994	102,892	108,036	113,437	119,107	125,061	131,313	137,878
Street Improvement/Animal Shelter Bond	\$ 8,166,313	8,166,313								
Fire Station 1 Relocation Bond	\$ 5,633,031	5,633,031								
<b>TOTAL REVENUES</b>	<b>\$ 194,599,934</b>	<b>167,728,842</b>	<b>4,383,486</b>	<b>3,638,079</b>	<b>3,726,297</b>	<b>3,830,906</b>	<b>3,699,251</b>	<b>3,718,007</b>	<b>3,737,188</b>	<b>137,878</b>
<b><u>EXPENDITURES</u></b>										
Non-Bond CIP	\$ 75,662,764	74,078,752	1,087,512	191,850	154,650	150,000				
Hotel/Motel CIP	\$ 4,334,232	4,238,134	96,098							
Non-Bond Utility	\$ 41,642,356	18,478,217	5,807,639	4,275,000	3,371,500	2,570,000	2,500,000	2,320,000	2,320,000	-
DART LAP	\$ 25,411,469	24,505,094	906,375							
Tax Increment Finance District #1	\$ 30,470,151	23,243,306	919,771	2,405,129	765,927	773,086	780,317	787,620	794,996	
Tax Increment Finance District #2	\$ 926,056	532,524	225,021	20,696	21,731	22,818	23,959	25,157	26,414	27,735
Street Improvement/Animal Shelter Bond	\$ 8,166,313	8,166,313								
Fire Station 1 Relocation Bond	\$ 5,595,583	2,983,561	2,612,022							
<b>TOTAL EXPENDITURES</b>	<b>\$ 192,208,924</b>	<b>156,225,901</b>	<b>11,654,438</b>	<b>6,892,676</b>	<b>4,313,808</b>	<b>3,515,904</b>	<b>3,304,275</b>	<b>3,132,777</b>	<b>3,141,411</b>	<b>27,735</b>

**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
NON-BOND CIP FUND  
PROPOSED MID-YEAR BUDGET 2011-12**

	<b>PROJECT BUDGET</b>	<b>PRIOR YEARS</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>REVENUE SOURCES:</b>									
<i>Miscellaneous Revenues</i>									
Prior Year Revenue	\$ 4,240,303	4,240,303							
North Texas Tollway Authority	\$ 150,000	150,000							
Interest	\$ 8,434,094	8,434,094							
Developer Contributions	\$ 1,216,519	1,052,919	163,600						
Dallas County	\$ 260,358	260,358							
Public Improvement District [1]	\$ 3,566,303	3,536,953		29,350					
Las Campanas Wall Assessment	\$ 110,295	70,272	13,341	13,341	13,341				
Hotel/Motel Fund Transfer	\$ 466,200	466,200							
TIF # 2 Reimbursement	\$ 200,000		200,000						
DART Signal Reimbursement	\$ 97,467	97,467							
TXDot (LBJ Express)	\$ 917,070	90,692	376,378	150,000	150,000	150,000			
CDBG Funds	\$ 698,752	596,772	101,980						
<b>Subtotal Revenues Excluding Transfers</b>	<b>\$ 20,357,361</b>	<b>18,996,030</b>	<b>855,299</b>	<b>192,691</b>	<b>163,341</b>	<b>150,000</b>			
<i>Transfer of General Fund Balance</i>									
Prior Year Revenue	\$ 19,441,000	19,441,000							
<b>Subtotal Transfer of General Fund Balance</b>	<b>\$ 19,441,000</b>	<b>19,441,000</b>							
<i>General Fund Transfers</i>									
Prior Year Revenue	\$ 8,388,000	8,388,000							
Street Program Transfer [2]	\$ 14,818,000	14,818,000							
<b>Subtotal General Fund Transfers</b>	<b>\$ 23,206,000</b>	<b>23,206,000</b>							
<i>Departmental Transfers</i>									
Prior Year Revenue	\$ 11,555,500	11,555,500							
Playground/Park Renovations	\$ 375,000	375,000							
Streets/Railroad Crossings	\$ 754,000	754,000							
<b>Subtotal Departmental Transfers</b>	<b>\$ 12,684,500</b>	<b>12,684,500</b>							
<b>TOTAL REVENUES:</b>	<b>\$ 75,688,861</b>	<b>74,327,530</b>	<b>855,299</b>	<b>192,691</b>	<b>163,341</b>	<b>150,000</b>			
<b>PROJECTED EXPENDITURES</b>									
<b>Completed Projects</b>									
Prior Years [3]	\$ 55,225,152	55,225,152							
Liberty Plaza	\$ 429,858	429,858							
Screen Wall Assistance	\$ 185,196	185,196							
City Entryway Enhancements	\$ 48,878	48,878							
Field of Blue Statue	\$ 24,500	24,500							
CDBG Project 2008-10	\$ 136,693	136,693	-						
Railroad Crossing Signal Controllers (DART)	\$ 150,000	97,767	52,233						

**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
NON-BOND CIP FUND  
PROPOSED MID-YEAR BUDGET 2011-12**

**Current and Future Projects**

	<b>PROJECT BUDGET</b>	<b>PRIOR YEARS</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Mustang Trail Erosion Control	\$ 447,901	168,901	232,500	41,850	4,650				
Playground/Park Renovations	\$ 579,386	576,494	2,892						
Redevelopment Program	\$ 2,816,584	2,810,802	5,782						
Railroad Crossing Improvements	\$ 588,841	588,841							
CDBG Project 2010-11	\$ 126,425	126,425	-						
Streetscape Enhancements	\$ 292,114	292,114							
Colinas Crossing Trail	\$ 248,925	236,761	12,164						
Galleria/McEwen	\$ 163,600	-	163,600						
Street Resurfacing	\$ 7,490,278	7,490,278							
LBJ Express	\$ 917,070	101,775	365,295	150,000	150,000	150,000			
CDBG Project 2011-12	\$ 153,046		153,046						
Trail Expansions	\$ 100,000		100,000						
Farmers Branch Station Streets	\$ 57,128	57,128							
<b>TOTAL PLANNED EXPENDITURES:</b>	<b>\$ 70,181,575</b>	<b>68,597,563</b>	<b>1,087,512</b>	<b>191,850</b>	<b>154,650</b>	<b>150,000</b>			
Transfer	\$ 5,481,189	5,481,189							
<b>TOTAL EXPENDITURES:</b>	<b>\$ 75,662,764</b>	<b>74,078,752</b>	<b>1,087,512</b>	<b>191,850</b>	<b>154,650</b>	<b>150,000</b>			
<b>RESERVED FOR CONTINGENCIES:</b>	<b>\$ 26,097</b>	<b>248,778</b>	<b>16,565</b>	<b>17,406</b>	<b>26,097</b>	<b>26,097</b>	<b>26,097</b>	<b>26,097</b>	<b>26,097</b>

[1] Funding is from savings resulting from the early payoff of public improvement district (PID) debt.

[2] Anticipated \$200,000 loan repayment from TIF #2 and land sale proceeds are not included.

[3] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
HOTEL/MOTEL CIP FUND  
PROPOSED MID-YEAR BUDGET 2011-12**

	<b>PROJECT BUDGET</b>	<b>PRIOR YEARS</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>REVENUE SOURCES:</b>									
Appropriated Fund Balance	\$ 200,199	200,199							
Interest	\$ 296,469	296,469	-			-	-	-	-
Hotel/Motel Transfer from Non-Bond CIP	\$ 360,400	360,400							
Special Revenue Donations	\$ 75,000	75,000							
Hotel/Motel Transfers	\$ 3,409,000	3,409,000							
<b>TOTAL REVENUES:</b>	<b>\$ 4,341,068</b>	<b>4,341,068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROJECTED EXPENDITURES</b>									
<b>Completed Projects</b>									
Prior Years [1]	\$ 4,051,632	4,051,632							
Historical Park Masterplan	\$ 28,500	28,500							
Historical Park General Store	\$ 100,000	5,000	95000						
Historical Park Bridge & Pathways	\$ 154,100	153,002	1098						
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,334,232</b>	<b>4,238,134</b>	<b>96,098</b>						
<b>RESERVED FOR CONTINGENCIES:</b>	<b>\$ 6,837</b>	<b>102,935</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>	<b>6,837</b>

[1] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
NON-BOND UTILITY FUND  
PROPOSED MID-YEAR BUDGET 2011-12**

	<b>PROJECT BUDGET</b>	<b>PRIOR YEARS</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>REVENUE SOURCES:</b>									
Transfer from Water & Sewer Fund Operations [1]	\$ 31,699,346	16,199,346	2,000,000	2,100,000	2,200,000	2,300,000	2,300,000	2,300,000	2,300,000
Transfer from Water & Sewer Fund - Fund Balance	\$ 6,200,000	6,200,000							
Transfer from Sewer Interceptor Fund	\$ 259,069	259,069							
Transfer from Fixed Asset Fund	\$ 213,166	213,166							
Developer Contribution	\$ 5,500	5,500							
Interest	\$ 3,208,158	2,987,111	30,643	30,950	31,259	31,572	31,888	32,207	32,529
CDBG	\$ 282,305	282,305							
<b>TOTAL REVENUES:</b>	<b>\$ 41,867,544</b>	<b>26,146,497</b>	<b>2,030,643</b>	<b>2,130,950</b>	<b>2,231,259</b>	<b>2,331,572</b>	<b>2,331,888</b>	<b>2,332,207</b>	<b>2,332,529</b>
<b>PROJECTED EXPENDITURES</b>									
<b>Completed Projects</b>									
Prior Years [2]	\$ 7,699,812	7,699,812							
Benchmark Water/SS Line	\$ 392,611	392,611							
<b>Current and Future Projects</b>									
Utility Replacement & Improvements	\$ 20,991,000	7,833,316	1,207,684	1,450,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
I & I Repairs	\$ 1,910,187	576,455	283,732	150,000	300,000	150,000	150,000	150,000	150,000
Service Center Improvements	\$ 4,080,000	3,500	930,000	2,425,000	721,500				
Council Rebate	\$ 720,000		720,000						
Motor/Pump/Tank Improvements	\$ 2,322,402	361,386	1,471,016	70,000	70,000	140,000	70,000	70,000	70,000
Technology/Security Improvements	\$ 1,775,166	661,093	394,073	180,000	180,000	180,000	180,000		
Sanitary Sewer Protection- Farmers Branch Creek	\$ 690,000	261,866	428,134						
Farmers Branch Station Streets	\$ 833,070	810,070	23,000						
<b>TOTAL PLANNED EXPENDITURES:</b>	<b>\$ 41,414,249</b>	<b>18,600,110</b>	<b>5,457,639</b>	<b>4,275,000</b>	<b>3,371,500</b>	<b>2,570,000</b>	<b>2,500,000</b>	<b>2,320,000</b>	<b>2,320,000</b>
Transfers	\$ 228,107	(121,893)	350,000						
<b>TOTAL EXPENDITURES:</b>	<b>\$ 41,642,356</b>	<b>18,478,217</b>	<b>5,807,639</b>	<b>4,275,000</b>	<b>3,371,500</b>	<b>2,570,000</b>	<b>2,500,000</b>	<b>2,320,000</b>	<b>2,320,000</b>
<b>RESERVED FOR CONTINGENCIES:</b>									
	\$ 225,188	7,668,280	3,891,284	1,747,234	606,993	368,565	200,453	212,659	225,188

[1] Transfer from Water & Sewer Operations. This is a planned use of fund balance for capital improvements.

[2] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
DART LOCAL ASSISTANCE PROGRAM FUND  
PROPOSED MID-YEAR BUDGET 2011-12**

	<b>PROJECT BUDGET</b>	<b>PRIOR YEARS</b>	<b>2011-2012</b>	<b>2012-2013</b>
<b>REVENUE SOURCES:</b>				
Dart Technical Assistance Program	\$ 243,912	243,912		
Dart Capital Assistance Program (CAP)				
CAP Allocation (Not Yet Rec'd)	\$ 57,363	57,363		
CAP Allocation Received	\$ 8,910,239	8,910,239		
Valwood Improvement Authority	\$			
TxDOT Grant	\$ 415,557	415,557		
TxDOT RTR (NCTCOG)	\$ 200,000		200,000	
Texas Dept. of Transportation	\$			
Interest (Operating Account)	\$ 569,225	569,225		
Dallas County	\$ 648,012	648,012		
Texas Comptroller	\$ 27,588	27,588		
DART Local Assistance Program (LAP)				
LAP Allocation (Not Yet Rec'd)	\$ 857,140	857,140		
LAP Allocation Received	\$ 13,487,481	13,487,481		
<b>TOTAL REVENUES:</b>	<b>\$ 25,416,517</b>	<b>25,216,517</b>	<b>200,000</b>	
<b>PROJECTED EXPENDITURES</b>				
TECHNICAL ASSISTANCE PROGRAM	\$ 159,997	159,997		
<b>Completed Projects</b>				
Prior Years [1]	\$ 122,344	122,344		
Subtotal Technical Assistance Program	\$ 282,341	282,341		
CAPITAL ASSISTANCE PROGRAM				
<b>Completed Projects</b>				
Prior Years [1]	\$ 20,607,205	20,607,205		
Traffic Signal Communications	\$ 332,125	332,125		
<b>Current and Future Projects</b>				
Valley View West	\$ 1,967,066	1,967,066		-
Incident Detection and Response Phase 2	\$ 580,900	414,393	166,507	-
Luna/LBJ Traffic Signal	\$ 275,000	86,697	188,303	-
Midway/Beltwood Intersection Improvements	\$ 9,250	9,250		-
DART Green Line Trail	\$ 324,000	45,946	278,054	-
Farmers Branch Station Streets/Transit Center	\$ 1,033,582	760,071	273,511	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 25,411,469</b>	<b>24,505,094</b>	<b>906,375</b>	<b>-</b>
<b>RESERVED FOR CONTINGENCIES:</b>	<b>\$ 5,048</b>	<b>711,423</b>	<b>5,048</b>	<b>5,048</b>

[1] A list of completed projects is available upon request.

CMS (post 1996) rolled into DART Allocation line item



**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
TAX INCREMENT FINANCE DISTRICT #1 FUND  
PROPOSED MID-YEAR BUDGET 2011-12**

	<b>PROJECT BUDGET</b>	<b>PRIOR YEARS</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>REVENUE SOURCES:</b>									
CFBISD (100%)	\$ 15,949,981	8,717,690	1,002,600	1,012,626	1,022,752	1,032,980	1,043,310	1,053,743	1,064,280
City of Farmers Branch (35%)	\$ 1,545,053	908,459	88,250	89,133	90,024	90,924	91,833	92,752	93,679
Dallas County Hospital District (34%)	\$ 853,017	536,343	43,900	44,339	44,782	45,230	45,683	46,139	46,601
Dallas County (34%)	\$ 646,236	362,023	39,400	39,794	40,192	40,594	41,000	41,410	41,824
Dallas County Community College District (35%)	\$ 298,889	179,144	16,600	16,766	16,934	17,103	17,274	17,447	17,621
Valwood Improvement Authority (50% - M&O Rate)	\$ 196,595	140,329	7,800	7,878	7,957	8,036	8,117	8,198	8,280
Dallas Independent School District (35%)	\$ 53,503	53,503	-	-	-	-	-	-	-
Developer Advance [1]	\$ 11,601,824	11,601,824							
Interest	\$ 710,218	703,004	1,000	1,010	1,020	1,030	1,041	1,051	1,062
<b>TOTAL REVENUES:</b>	<b>\$ 31,855,314</b>	<b>23,202,318</b>	<b>1,199,550</b>	<b>1,211,546</b>	<b>1,223,661</b>	<b>1,235,898</b>	<b>1,248,257</b>	<b>1,260,739</b>	<b>1,273,346</b>
<b>PROJECTED EXPENDITURES</b>									
<b>Completed Projects</b>									
Prior Years [2]	\$ 3,245,649	3,245,649							
<b>Current and Future Projects</b>									
City and School Administrative Fees	\$ 560,950	210,950	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Developer Reimbursement [3]	\$ 3,482,937	3,482,937							
Zone School Project Costs (CFBISD) [4]	\$ 10,730,867	5,668,263	701,820	708,838	715,927	723,086	730,317	737,620	744,996
Zone School Project Costs (DISD) [5]	\$ 1,937	1,937							
Mercer Parkway	\$ 3,650,000	3,531,657	118,343						
Lake Improvements: north of I-635	\$ 3,000,000	1,343,709		1,646,291					
"Peninsula Tract" Improvements [6]	\$ 3,018,835	2,981,164	37,671						
Remaining West Side Projects [1]	\$ 2,453,432	2,453,432							
Mercer Parkway Extension (Luna to I-35)	\$ 364,450	364,450							
Knightsbridge Road	\$ 363,700	363,700							
Bond Street	\$ 363,700	363,700							
East Lift Station	\$ 380,696	380,696							
Luna Road Lift Station	\$ 632,140	632,140							
Lake Improvements: South of I-635	\$ 348,745	348,745							
<b>TOTAL PLANNED EXPENDITURES:</b>	<b>\$ 30,144,607</b>	<b>22,917,762</b>	<b>919,771</b>	<b>2,405,129</b>	<b>765,927</b>	<b>773,086</b>	<b>780,317</b>	<b>787,620</b>	<b>794,996</b>
Transfers Out	\$ 325,544	325,544							
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,470,151</b>	<b>23,243,306</b>	<b>919,771</b>	<b>2,405,129</b>	<b>765,927</b>	<b>773,086</b>	<b>780,317</b>	<b>787,620</b>	<b>794,996</b>
<b>RESERVED FOR CONTINGENCIES: [7]</b>	<b>\$ 1,385,163</b>	<b>(40,988)</b>	<b>238,791</b>	<b>(954,793)</b>	<b>(497,058)</b>	<b>(34,247)</b>	<b>433,693</b>	<b>906,812</b>	<b>1,385,163</b>

[1] Projects, which include Mercer Parkway Extension, Knightsbridge Road, Bond Street, East Side Lift Station, Luna Road Lift Station, and Lake Improvements, south of IH-635, are currently on hold until developer advances funds for construction.

[2] A list of completed projects is available upon request

[3] Developer reimbursements to be based on provisions of Developer Agreements Nos. 1-8. (Principal and Interest as of Sept. 30th 2011 is \$13,631,069)

[4] Figures represent 65% of CFBISD revenue payment

[5] Figures represent 20% of DISD revenue payment

[6] Design for Phase 2 improvements were funded by Developer Advances.

[7] Does not include future projects or overpayments/refunds.

**CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
TAX INCREMENT FINANCE DISTRICT #2 FUND  
PROPOSED MID-YEAR BUDGET 2011-12**

	<b>PROJECT BUDGET</b>	<b>PRIOR YEARS</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>REVENUE SOURCES:</b>									
CFBISD (100%)	\$ 934,419	307,014	65,703	68,988	72,438	76,059	79,862	83,856	88,048
City of Farmers Branch (100%)	\$ 287,162	108,498	18,710	19,646	20,628	21,659	22,742	23,879	25,073
Dallas County Hospital District (55%)	\$ 80,098	30,042	5,242	5,504	5,779	6,068	6,372	6,690	7,025
Dallas County (55%)	\$ 68,100	23,200	4,702	4,937	5,184	5,443	5,715	6,001	6,301
Dallas County Community College District (100%)	\$ 53,432	19,045	3,601	3,781	3,970	4,169	4,377	4,596	4,826
Non-Bond CIP Fund Advance	\$ 200,000	200,000							
Interest [1]	\$ 8,075	7,769	36	36	37	38	39	39	40
<b>TOTAL REVENUES:</b>	<b>\$ 1,631,286</b>	<b>695,568</b>	<b>97,994</b>	<b>102,892</b>	<b>108,036</b>	<b>113,437</b>	<b>119,107</b>	<b>125,061</b>	<b>131,313</b>
<b>PROJECTED EXPENDITURES</b>									
<b>Completed Projects</b>									
Prior Years [2]	\$ 14,943	14,943							
Phase One Public Imp./Enhancements	\$ 144,999	144,999							
<b>Current and Future Projects</b>	<b>\$ -</b>								
Debt Service	\$ -								
Zone School Project Costs [3]	\$ 278,576	90,355	19,711	20,696	21,731	22,818	23,959	25,157	26,414
City and School Administrative Fees	\$ 62,537	62,537							
Farmers Branch Station Streets	\$ 225,000	219,690	5,310						
<b>TOTAL PLANNED EXPENDITURES:</b>	<b>\$ 726,056</b>	<b>532,524</b>	<b>25,021</b>	<b>20,696</b>	<b>21,731</b>	<b>22,818</b>	<b>23,959</b>	<b>25,157</b>	<b>26,414</b>
Transfers Out	\$ 200,000	-	200,000						
<b>TOTAL EXPENDITURES</b>	<b>\$ 926,056</b>	<b>532,524</b>	<b>225,021</b>	<b>20,696</b>	<b>21,731</b>	<b>22,818</b>	<b>23,959</b>	<b>25,157</b>	<b>26,414</b>
<b>RESERVED FOR CONTINGENCIES:</b>	<b>\$ 705,230</b>	<b>163,044</b>	<b>36,017</b>	<b>118,213</b>	<b>204,517</b>	<b>295,136</b>	<b>390,284</b>	<b>490,189</b>	<b>595,088</b>

[1] Includes bond premiums, interest income, and accrued interest

[2] A list of completed projects is available upon request.

[3] Figures represent 30% of CFBISD revenue payment

CITY OF FARMERS BRANCH  
CAPITAL IMPROVEMENT PROGRAM  
FIRE STATION 1 RELOCATION BOND FUND  
PROPOSED MID-YEAR BUDGET 2011-12

**REVENUE SOURCES:**

Bond Proceeds

Interest

**TOTAL REVENUES:**

PROJECT BUDGET	PRIOR YEARS	2011-12
\$ 5,582,870	5,582,870	
\$ 50,161	50,161	
\$ 5,633,031	5,633,031	

**PROJECTED EXPENDITURES**

**Current and Future Projects**

Relocate Fire Station 1

Bond Issuance Costs

**TOTAL PLANNED EXPENDITURES:**

Transfers Out

**TOTAL EXPENDITURES**

**RESERVED FOR CONTINGENCIES:**

\$ 5,500,000	2,887,978	2,612,022
\$ 95,583	95,583	
\$ 5,595,583	2,983,561	2,612,022
\$ 5,595,583	2,983,561	2,612,022
\$ 37,448	2,649,470	37,448

# **COMBINED SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCES - SELECT FUNDS**

## **AMENDED BUDGET 2011-12**

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2011	(1)	\$ 9,280,794	\$ 539,955	\$ 2,412,512	\$ 502,243
2011-12 ESTIMATED REVENUES		\$ 43,826,000	\$ 1,729,800	\$ 14,691,100	\$ 1,954,800
2011-12 ESTIMATED EXPENDITURES		<u>44,066,200</u>	<u>1,967,400</u>	<u>14,734,100</u>	<u>2,156,800</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ (240,200)</u>	<u>\$ (237,600)</u>	<u>\$ (43,000)</u>	<u>\$ (202,000)</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ (240,200)</u>	<u>\$ (237,600)</u>	<u>\$ (43,000)</u>	<u>\$ (202,000)</u>
ESTIMATED FUND BALANCE 9/30/2012		<u>\$ 9,040,594</u>	<u>\$ 302,355</u> (2)	<u>\$ 2,369,512</u>	<u>\$ 300,243</u>
TARGET BALANCES		\$ 8,523,100 (3)	\$ 300,000	\$ 2,000,000	\$ 300,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/11 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for \$600,000 in assigned purchase:

(2) The Estimated Ending Fund Balance 9/30/2012 includes designated funding of \$250,000 for the future purchase of mobile video units (\$30,000), 9-1-1 equipment (\$60,000) and fire equipment (\$160,000).

(3) The General Fund target balance has been adjusted for \$1,450,700 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

**MOST REALISTIC  
COMBINED SUMMARY OF ESTIMATED REVENUES,  
EXPENDITURES AND FUND BALANCES - SELECT FUNDS**

**AMENDED BUDGET 2011-12**

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2011	(1)	\$ 9,280,794	\$ 539,955	\$ 2,412,512	\$ 502,243
2011-12 ESTIMATED REVENUES		\$ 43,826,000	\$ 1,729,800	\$ 14,691,100	\$ 1,954,800
2011-12 ESTIMATED EXPENDITURES		<u>43,766,200</u>	<u>1,967,400</u>	<u>14,659,100</u>	<u>2,106,800</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 59,800</u>	<u>\$ (237,600)</u>	<u>\$ 32,000</u>	<u>\$ (152,000)</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ 59,800</u>	<u>\$ (237,600)</u>	<u>\$ 32,000</u>	<u>\$ (152,000)</u>
ESTIMATED FUND BALANCE 9/30/2012		<u>\$ 9,340,594</u>	<u>\$ 302,355 (2)</u>	<u>\$ 2,444,512</u>	<u>\$ 350,243</u>
TARGET BALANCES		\$ 8,753,240 (2)	\$ 300,000	\$ 2,000,000	\$ 300,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

- (1) Actual per 9/30/11 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for \$600,000 in assigned purchase:  
 (2) The Estimated Ending Fund Balance 9/30/2012 includes designated funding of \$250,000 for the future purchase of mobile video units (\$30,000) 9-1-1 equipment (\$60,000) and fire equipment (\$160,000)  
 (3) The General Fund target balance has been adjusted for \$1,450,700 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

# **COMBINED SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCES - SELECT FUNDS**

## **ADOPTED FISCAL YEAR BUDGET 2011-12**

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2010	(1)	\$ 8,226,571	\$ 492,695	\$ 1,359,325	\$ 675,286
2010-11 ESTIMATED REVENUES		\$ 43,608,500	\$ 1,143,700	\$ 15,110,100	\$ 2,500,800
2010-11 ESTIMATED EXPENDITURES		<u>43,405,000</u>	<u>583,700</u>	<u>14,548,200</u>	<u>2,765,700</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 203,500</u>	<u>\$ 560,000</u>	<u>\$ 561,900</u>	<u>\$ (264,900)</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		<u>\$</u>	<u>\$ (570,000)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ 203,500</u>	<u>\$ (10,000)</u>	<u>\$ 561,900</u>	<u>\$ (264,900)</u>
ESTIMATED FUND BALANCE 9/30/2011		<u>\$ 8,430,071</u>	<u>\$ 482,695</u>	<u>\$ 1,921,225</u>	<u>\$ 410,386</u>
2011-12 ESTIMATED REVENUES		\$ 42,963,100	\$ 1,734,700	\$ 14,693,100	\$ 2,133,800
2011-12 ESTIMATED EXPENDITURES		<u>43,247,600</u>	<u>1,869,700</u>	<u>14,761,500</u>	<u>2,233,800</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ (284,500)</u>	<u>\$ (135,000)</u>	<u>\$ (68,400)</u>	<u>\$ (100,000)</u>
ESTIMATED FUND BALANCE 9/30/2012		<u>\$ 8,145,571</u>	<u>\$ 347,695 (2)</u>	<u>\$ 1,852,825</u>	<u>\$ 310,386</u>
<b>TARGET BALANCES</b>		<b>\$ 8,356,020 (3)</b>	<b>\$ 300,000</b>	<b>\$ 2,000,000</b>	<b>\$ 300,000</b>

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/10 Comprehensive Annual Financial Report.

(2) The Estimated Ending Fund Balance 9/30/2012 includes designated funding of \$290,000 for the future purchase of mobile video units (\$30,000), 9-1-1 equipment (\$100,000) and fire equipment (\$160,000).

(3) The General Fund target balance has been adjusted for \$1,467,500 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

**MOST REALISTIC  
COMBINED SUMMARY OF ESTIMATED REVENUES,  
EXPENDITURES AND FUND BALANCES - SELECT FUNDS  
ADOPTED FISCAL YEAR BUDGET 2011-12**

		GENERAL FUND	FIXED ASSET FUND	WATER & SEWER FUND	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2010	(1)	\$ 8,226,571	\$ 492,695	\$ 1,359,325	\$ 675,286
2010-11 ESTIMATED REVENUES		\$ 43,608,500	\$ 1,143,700	\$ 15,110,100	\$ 2,500,800
2010-11 ESTIMATED EXPENDITURES		<u>43,405,000</u>	<u>583,700</u>	<u>14,498,200</u>	<u>2,765,700</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 203,500</u>	<u>\$ 560,000</u>	<u>\$ 611,900</u>	<u>\$ (264,900)</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		<u>\$</u>	<u>\$ (570,000)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ 203,500</u>	<u>\$ (10,000)</u>	<u>\$ 611,900</u>	<u>\$ (264,900)</u>
ESTIMATED FUND BALANCE 9/30/2011		<u>\$ 8,430,071</u>	<u>\$ 482,695</u>	<u>\$ 1,971,225</u>	<u>\$ 410,386</u>
2011-12 ESTIMATED REVENUES		\$ 42,963,100	\$ 1,734,700	\$ 14,693,100	\$ 2,133,800
2011-12 ESTIMATED EXPENDITURES		<u>42,947,600</u>	<u>1,869,700</u>	<u>14,661,500</u>	<u>2,183,800</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 15,500</u>	<u>\$ (135,000)</u>	<u>\$ 31,600</u>	<u>\$ (50,000)</u>
ESTIMATED FUND BALANCE 9/30/2012		<u>\$ 8,445,571</u>	<u>\$ 347,695</u> (2)	<u>\$ 2,002,825</u>	<u>\$ 360,386</u>
TARGET BALANCES		\$ 8,296,020 (3)	\$ 300,000	\$ 2,000,000	\$ 300,000

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/10 Comprehensive Annual Financial Report.

(2) The Estimated Ending Fund Balance 9/30/2012 includes designated funding of \$290,000 for the future purchase of mobile video units (\$30,000), 9-1-1 equipment (\$100,000) and fire equipment (\$160,000).

(3) The General Fund target balance has been adjusted for \$1,467,500 of General Fund fixed asset transfers. The target balance represents a 75-day reserve.

# Financial Trends - City of Farmers Branch

Farmers Branch, Texas

Fiscal Year 2011



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# *Introduction*

This study is based on the International City Management Association (ICMA) publication and software program Evaluating Financial Condition. The introduction and study format are heavily based on this publication.

## *Introduction*

This is the City of Farmers Branch's twenty-fifth annual review of its financial condition. This annual review is based on the International City Management Association's publication and software application entitled Evaluating Financial Condition. This report identifies positive and negative indicators as they impact the City's financial condition. Three funds have been analyzed: the General Fund, Water & Sewer Fund, and Special Revenue Fund.

This program recognizes various factors that affect the City's financial health. The City may control some factors; others are external factors that the City must respond to and make adjustments. Response and adjustment are better planned if early trends are detected. This study will assist in identifying early trends.

The format for this discussion of the various indicators in the following pages includes the following four sections: Warning Trend, Description, Analysis, and Conclusion. Definitions follow for each section.

Warning Trend:	A general guide for evaluation describing a trend that could signal a potential problem with the financial factors involved.
Description:	A discussion of indicator in terms of the financial and environmental factors that are used in computing the indicator.
Analysis:	Evaluation of data using trend analysis. The indicator is examined over a ten-year review period. This section provides information on how fast the indicator is changing and in which direction.
Conclusion:	Discussion of analysis results and whether a potential problem exists or might exist in the near future.

As used in this study, financial conditions can be broadly defined as the City's ability to finance services on a continuing basis. More specifically, financial condition refers to the City's ability to:

Maintain existing service levels:

Withstand local and regional economic disruption;

Meet demands of natural growth, decline and change; and,

Meet the growing needs for capital improvements and service levels in a manner that balances the desires for services with available revenues.

Efforts by the City, to evaluate its financial condition, present a complex problem. Relationships between some factors are difficult to observe. Some are more important than others, but often, this cannot be determined until all factors have been assembled. Revenues may be higher than ever and may be exceeding expenditures. However, this may not consider inflation or that certain programs have been deferred. The interrelationship between capital expenditures and operating expenditures is not always readily apparent. For example, certain capital expenditures will have the effect of reducing operating expenses. Those operating expenses saved may be available for debt service on capital expenditures.

# ***Introduction***

On the other hand, capital expenditures may require service and maintenance that increases the operating budget at the same time the City is attempting to meet debt service requirements. Failure to recognize the interrelationship between capital expenditures and debt service either as a positive or a negative factor may lead to improper decisions.

Not all factors or indicators presented in the ICMA publication have been included in this study. Some indicators were excluded, as proper data was not available or reliable. As part of a multi-year analysis of financial trends, it is appropriate to review and evaluate the City's financial position relative to the financial objectives set by the City Council in 2011-2012.

# Consumer Price Index

The table that follows reflects the consumer price index (C.P.I.) used in analyzing several financial trend indicators. This index assists in evaluating the effects of inflation on a government's budget.

The base year for this study is 1983, which has a consumer price index of 100.7.

Consumer Price Index (C.P.I.)		
YEAR	CPI	% Change
1984	105.0	-
1985	108.3	3.1%
1986	110.2	1.8%
1987	115.0	4.4%
1988	119.8	4.2%
1989	125.0	4.3%
1990	132.7	6.2%
1991	137.2	3.4%
1992	141.3	3.0%
1993	145.1	2.7%
1994	149.4	3.0%
1995	153.2	2.5%
1996	157.8	3.0%
1997	161.2	2.2%
1998	163.6	1.5%
1999	167.9	2.6%
2000	173.7	3.5%
2001	178.3	2.6%
2002	181.0	1.5%
2003	185.2	2.3%
2004	189.9	2.5%
2005	198.8	4.7%
2006	202.9	2.6%
2007	208.5	2.8%
2008	218.8	4.9%
2009	216.0	-1.3%
2010	218.4	1.1%
2011	226.9	2.9%
2012	232.4	2.4% Estimate

CPI's are as of September.

# ***Executive Summary - General Fund***

## ***Revenues***

Overall, revenues (including debt service) from 2002 to 2011 show an average annual increase of 0.75%. Decrease in constant dollar revenues began in 2002 due to the recession. In 2006 the City saw a slight increase of 3.41% before the recession of 2007. When compared to 2010, 2011's actual revenues increased by 0.15% and decreased by 3.6% on a constant dollar basis.

Growth in revenues continues to be an important factor in funding increased costs such as fuel, utilities and insurance. Of particular concern, is the decline in constant dollar adjusted net operating revenues from the ten year period of 2002 to 2011. Sales tax revenue in particular; 2002-2003 sales tax revenue saw the largest decrease of 13.1% (2001-2002 sales tax was \$11.6M compared to 2002-2003 which was at \$10.0M). 2008-2009 and 2009-2010 sales tax revenues saw a drop of (4.39%) and (8.58%) respectively. This same sales tax revenue for 2010-2011 was \$1.6M less than 2000-2001 actual sales tax revenue.

Property tax revenues (excluding debt service) decreased slightly for the first time in seven consecutive years (from 2003 to 2011) by 1.87% and 2011-2012 property tax revenues are expected to decrease by 1.09% in current dollars from 2010-2011's property tax revenues which is reflective of current economic conditions.

## ***Expenditures***

Overall, operating expenditures have generally increased 1.06% per year during the review period of 2002 to 2011 in current dollars. When examined in constant dollars, average operating expenditures have decreased slightly by (1.4%) from 2002 to 2011. Due to the economic slowdown in 2001 and 2007, the City responded to decreasing revenues by cutting expenditures. A one-time use of fund balance occurred in 2007 to complete funding for a new fire station on the city's west side. Expenditures, in constant dollars, for 2010-2011 were 11.3% less than 2002-2003. The expenditures referred to include debt services payments, but exclude general fund expenditures for capital improvement projects (CIP).

## ***Debt Service***

Debt service requirements have been in decline due to a pay-off of existing debt and the City's pay-as-you-go plan. Debt service requirements in 2011 represent 7.27% of net operating revenues compared with 8.9% of net operating revenues in 2001. This reduction occurred even while two new debt issues were sold. In 2010 two new debts were issued \$5.5M for the Fire Station and \$10M for Dangerous Structures.

# ***Executive Summary - General Fund***

## ***Property Values***

Property values decreased in fiscal 2011 (an 8.69% decrease compared to 2010) and are decreasing by 3.35% in fiscal 2012 when compared to fiscal 2011. From 2002 to 2011 the trend has been positive with an annual average increase of 1.16% in current dollars and a slight decrease of 1.31% in constant dollars. In 2011, property values are 19.7% below 2001 values in constant dollars. Growth in property values is a key indicator of financial health of a city.

## ***Property Tax Revenues***

Property tax revenues represent one of the largest sources of revenues for the City and are used to fund operations in the General Fund and to pay off bonds in the Debt Service Fund. In the General Fund alone, 2011 property taxes (excluding debt service) are \$17.9 million. 2011-2012 property tax revenues (including debt service) are projected to decrease by 3.45% in constant dollars. In 2010 two new debts were issued \$5.5M for the Fire Station and \$10M for Dangerous Structures that increase the overall property tax revenue for 2010 and 2011. Property tax revenues (including debt service) from 2002 through 2011 have increased on an average annual basis by 2.02% (in current year dollars.)

# ***Executive Summary - Water And Sewer Fund***

## ***Revenues***

In 2000 these revenues increased due to the hot and dry summers as well as a 300 customer increase in the number of commercial customers. In 2008, two of the City's larger water customers, Quebecor and Maxim affected water demand. Quebecor closed and Maxim changed from a manufacturing facility to a purchasing significantly reducing their water consumption. 2011 had very little rainfall resulting in severe drought conditions. Year-to-year revenue fluctuations are due to weather patterns, which affect water sales, and an increase in commercial accounts and commercial consumption.

## ***Expenditures***

From 2002 to 2011, net operating expenditures (for Water and Sewer) have increased in current dollars by an annual average of 4.88%, and when examined in constant dollars, operating expenditures have increased by 2.36% over the same time frame. Year-to-year fluctuations are primarily due to weather patterns, which affect water demand.

## ***User Charge Coverage***

User charge coverage refers to whether fees and charges cover the entire cost of providing utility services including depreciation and transfers. User charge coverage differs from revenue bond ratio coverage requirements that do not include depreciation and transfers in the coverage calculation. User charge coverage calculations were sufficient to meet the 100% coverage requirement in 1998 thru 2002 and 2005. But declined to 98.95%, 77.33% and 96.5% in 2003, 2007 and 2008 respectively due to high rainfall patterns. 2011 user coverage was at 91.6%. Farmers Branch does not have a revenue bond ratio requirement as all water and sewer bonds have been paid off.

## ***Executive Summary - Overall Conclusion***

While this report primarily covers the period from 2002 to 2011, trends prior to that period have also been reviewed. This year marks the twelfth year that this financial analysis covers at least a 10-year period.

The financial trends show fundamental change in both revenues and expenditures. A major change began in fiscal year 2000-2001 when net operating revenues, in constant dollar basis, began to decline. The economic downturns in 2001 and 2007 prompted the City to reduce expenditures (primarily related to personnel) in association with the reduction of revenues. This decline stabilized in the 2004-2005 fiscal year and continued thru the 2006-2007. However in late 2007 a recession began and revenues for 2007-2008 and 2008-2009 declined by 2.94% and 0.87% respectively, and are below 2000-2001 levels on a constant dollar basis. 2010-2011 revenues decreased by 3.58% compared to 2009-2010 revenues and are projected to decrease by 5.6% for fiscal 2011-2012.

Expenditures, in constant dollars, overall have remained flat since 2002. Spending clearly shows a shift in financing strategy. Capital spending from the General Fund increased from zero dollars (\$0) in 1990 to \$2.4 million in 2003. Because of the economic downturn capital expenditures in 2005 and 2006 were only \$633,500 and \$137,500 respectively. In 2007 the City's capital expenditures were \$4,300,000, mainly for the new fire station #3 and road improvements. The expenditures for the fire station and road improvements were from a one-time use of fund balance. The total capital improvement transfers from 1990 to 2011 have equaled \$40.8 million. Two new debts were issued in 2010. \$5.5M for the new Fire Station and \$10M for the removal of dangerous structures which require additional debt payments.

The financial trends show a fundamentally sound financial picture with revenue trends, in current dollars, continuing in a slightly positive direction while revenues in a constant dollars show a decline. Due to the state of the economy, revenues (in constant dollars) showed a decrease of 3.6%. And a slight increase of 0.15% in current dollars in 2011. The City has responded with cost cutting measures. Expenditures for operations (excluding capital spending) have remained relatively flat with regards to inflation. Sales Tax revenue, Hotel/Motel Occupancy Tax revenue, and interest on investments were significantly impacted by the economic downturn in 2000-2001 and the recession beginning in 2007-2008. Even though Sales Tax revenue slightly increased from \$10.9 million in 2009-2010 to \$11.99 in 2010-2011 it is well below the \$14.5 million recorded in 2000. Hotel/Motel Occupancy Tax revenue increased by 10.8% when comparing 2009-2010 to 2010-2011. Hotel/Motel Occupancy Tax revenues are projected to increase slightly in 2011-2012 on a constant dollar basis. And Sales Tax Revenue is projected to decrease slightly in 2011-2012.



# *General Fund* – Key Financial Indicators

## **Revenue Per Capita**

### ***Warning Trend***

Decreasing net-operating revenues per capita (constant dollars).

### ***Description***

This indicator examines per capita revenue, both in current dollars and adjusted for inflation (constant dollars) to show changes in revenue relative to changes in population. A decrease in operating revenues per capita in constant dollars may be a warning trend that must be examined carefully. While per capita data may have less relevance in a city such as Farmers Branch with an extensive commercial base, current and constant net operating revenues remain highly relevant. This indicator is represented in two ways: 1.) Excluding debt service funding; and, 2.) Including debt service (includes all property tax) funding.

### ***Analysis***

When excluding property tax revenues used for debt service, during the review period net operating revenues averaged a slight increase of 1.07% per year in current dollars and decrease of 1.37% in constant dollars. This decrease is primarily caused by decreased property tax revenues available to the General Fund because of increased debt service requirements, decreased sales tax receipts, and franchise fees due to the economic downturn in 2000-2001 when net operating revenues began a declining trend. Net operating revenues (excluding Debt Services) did increase in 2005-2006 by 6.02% but saw a decrease with the beginning of the 2007 recession. The 2010-2011 net operating revenues per capita increased by 3.29% when compared to 2009-2010.

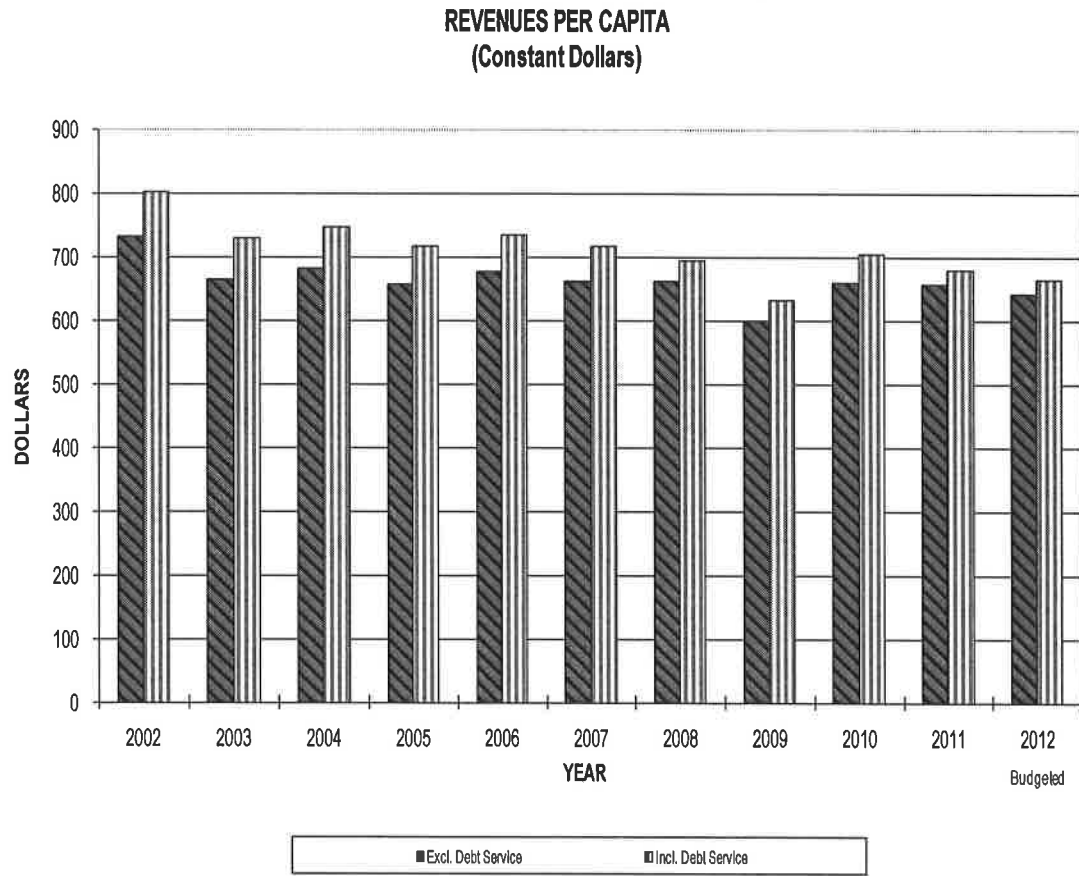
Operating revenues including debt service have experienced a slight upward trend (since 2002) averaging a slight increase of 0.86% per year in current dollars but a decrease of 1.66% in constant dollars. From 1995 to 2000, revenue grew. Due to the economic downturn constant dollar net operating revenues began a declining trend in 2000-2001. The 2010-2011 net operating revenues (including debt services) increased slightly by 0.15% (vs. 2009-2010).

Revenue growth to cover capital improvements and operating cost inflation is especially important. General Fund revenues have been the largest part of Capital Improvement Program funding. For example, General Fund transfers have increased from zero dollars (\$0) in 1990 to \$537,500 in 2004, \$633,500 in 2005, \$137,500 in 2006 and \$4,300,000 in 2007. Because of the recession, in 2008 transfers were \$0 and only \$1.8M and \$1.06M in 2008-2009 and 2009-2010 respectively. Total capital improvement transfers from 1990 to 2011 equal \$40,876,900. From 1997 to 2011 transfers have totaled \$35,096,000 or 85% of the capital improvement transfers since 1990. These transfers have played an important role in the City's Capital Improvement Project planning process. Inflationary cost trends during from 2001 to 2011 have averaged approximately 2.7% per year

### ***Conclusion***

Sufficient revenues allow the City to continue to provide funds for necessary operations. Since 1995, the growth of revenues has represented an important trend for the City, however a flattening of revenues over the past eight years is a trend that requires close monitoring. Population changes since 1997 and 2009 impact per capita costs.

# General Fund - Key Financial Indicators



# ***General Fund*** – Key Financial Indicators

## **Elastic Revenues**

### ***Warning Trend***

Decreasing amount of elastic operating revenues as a percentage of net operating revenues.

### ***Description***

Elastic revenues are highly responsive to change in the economy or inflation. As the economic base expands or inflation increases, elastic revenues rise in greater proportional rates than expansion or inflation. As the economy contracts, or during periods of low inflation, elastic revenues may decrease in current or constant dollars. A city with high reliance on elastic revenues during an economic contraction will find elastic revenues decreasing at a faster rate than a less elastic tax source. Conversely, during periods of economic expansion and inflation, elastic revenues will increase significantly, thereby providing funds to respond to increased service needs. A balance between elastic and inelastic revenues mitigates the affect of economic growth and decline.

### ***Analysis***

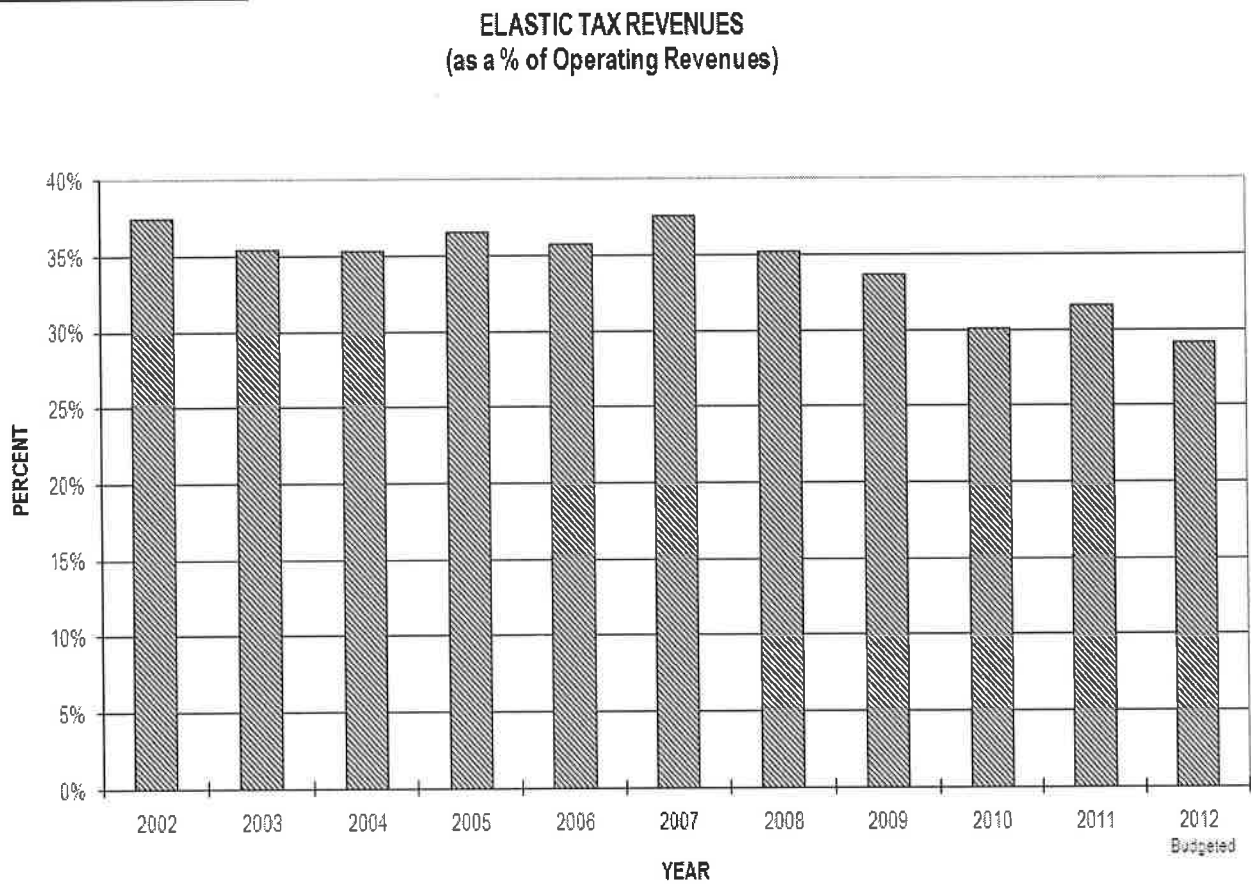
In Farmers Branch, elastic revenue sources are sales tax, a portion of landfill revenue and permits/fees. On average, elastic revenues have comprised 34.9% of net operating revenues from 2002 thru 2011. In 2011 there was a very slight increase to 31.6% from 2010's 30.1% of net operating revenues. The proportion of elastic revenues total revenues continues to change as sales tax revenues have decreased and permit/fee revenues have been stable for prior years. However due to a receding economy, sales tax are projected for a slight decrease for 2012. Permit/fee revenues also show a slight decrease for 2012. The landfill operations were outsourced on October 1, 1998. This change has reduced the elasticity for landfill revenues and accounts for the drop in revenue during 1999 (which was offset by corresponding expenditure reductions). Only the elastic portion of landfill revenues is analyzed for this indicator. The landfill contract provides for a guaranteed \$1 million payment in 2000 and beyond. These guaranteed payments were omitted from the table below.

### ***Conclusion***

A significant change in trend is evidenced by the steady decline in elastic operating revenues as a percent of net operating revenues since 1996. Sales tax for 2011 was \$11.99 million compared to \$17.95 million of property tax. Landfill revenue changed from 100% elastic to partially "fixed fee" inelastic revenues accounting for the 1998 to 1999 decline in elastic revenues but resulted in no net loss to the City.

# General Fund - Key Financial Indicators

## Elastic Revenues



# *General Fund* - Key Financial Indicators

## Property Tax Revenues

### ***Warning Trend***

Decline in property tax revenues (constant dollars).

### ***Description***

Property tax revenues are considered separately from other revenues in this analysis because the City relies heavily on them. A diminishing property tax revenue growth rate can result from a number of causes including: (1) decline in property values, (2) decline in local economic health, (3) decline in total households or businesses, (4) unwilling default on property taxes, (5) insufficient assessment or appraisal, (6) intentional defaults resulting from insufficient penalties or collections.

The following analysis is based on both current and constant dollars. In Farmers Branch, property tax revenues are separately apportioned to fund debt service and to fund operating expenses. The analysis considers both property tax revenues including and excluding debt service allocations.

A decline in property tax revenues in constant dollars may reflect significant economic difficulties. Declining use of property tax revenues for capital expenditures (debt service included) may indicate a declining municipal reinvestment (unless other funds are used for debt or capital purchases). Conversely, decreasing availability of property tax revenues for operating expenses may cause a reduction in service levels or deficit spending.

### ***Analysis***

When including debt service, total property tax revenues from 2002 to 2011 have increased a yearly average of 2.02% in current dollars and a slight decrease of 0.38% in constant dollars. Total property tax revenues including debt service increased from 1996 through 2002 as a result of value increases. In 2004 property tax rates were increased by 4.5% (\$.02 per \$100) to help offset increasing expenses. Property tax revenues, in constant dollars, have increased from 1995 until 2002. In 2005 the property tax revenue increased by 2% from 2004 actual revenues due to stronger residential property values and a three forty-fifth cent (\$.0345) per \$100 property tax increase. In 2010 property tax revenue increased by 8.63% on strengthening property values and a twenty-fifth cent (\$.025) per \$100 property tax increase from the debt issued for the Fire Station and the Dangerous Structures bonds. Property tax revenues decreased in 2010-2011 by 7.75% in association with a decreased property valuation. 2011-2012 property tax revenues are estimated to decrease by 0.65% on continuing property value decreases.

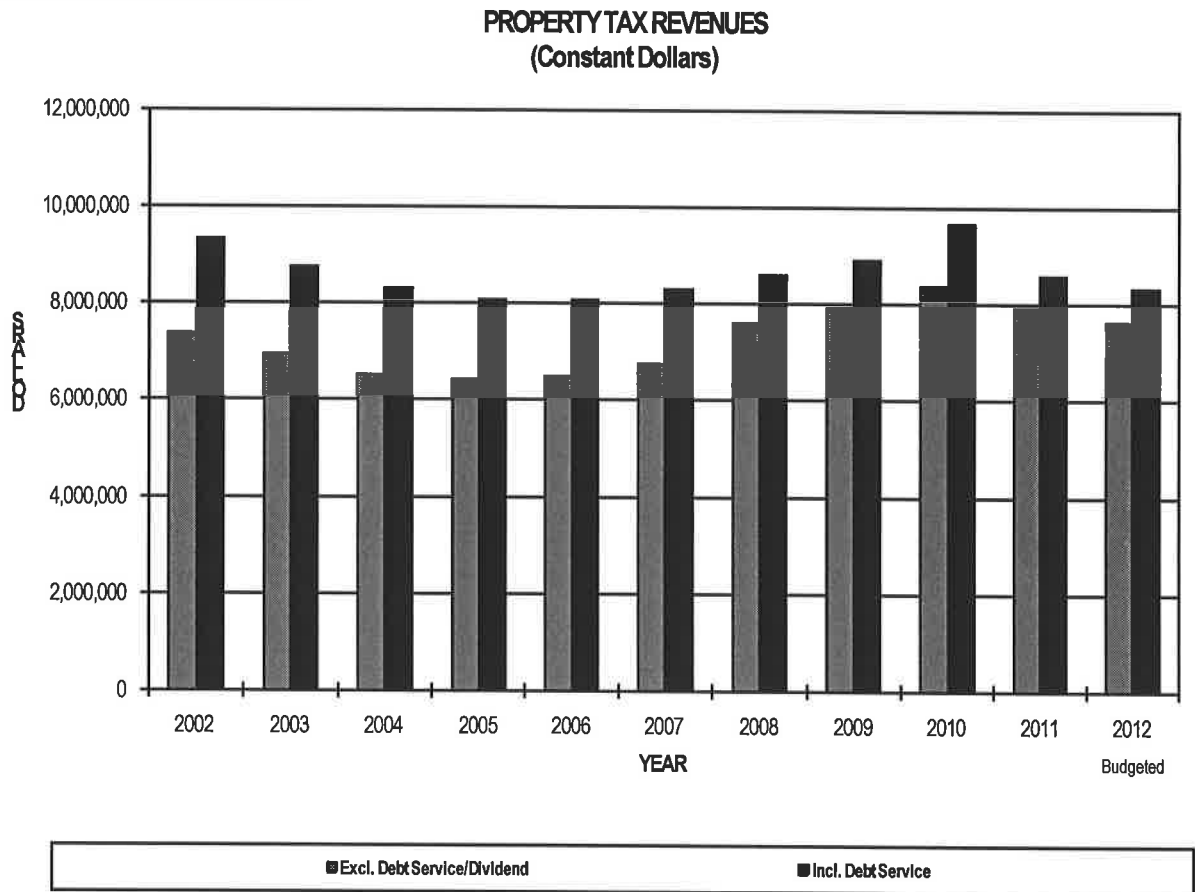
When excluding debt service, property tax revenues (in current dollars) increased an average of 3.89% from 2002 to 2011. While property tax revenues (in constant dollars) increased an average of 1.41% over the same time frame. The increase in property values and constant debt service requirements resulted in a current and constant dollar increases in property tax revenues from 2002 through 2011. In 1998, 1999, and 2000 property tax revenues increased by 8.0%, 10.8%, and 6.7%, respectively. The chart reflects the pattern of property tax allocations to the General Fund and the amounts necessary to fulfill debt service obligations.

### ***Conclusion***

Property tax revenues represent the largest single source of revenues for the City. When including debt service, total property tax revenues from 2002 to 2011 have increased a yearly average of 2.02% in current dollars and decreased 0.38% in constant dollars. In 2011, property tax revenues, in constant dollars, are above the 1998 levels in both current and constant dollars.

# General Fund-Key Financial Indicators

## Property Tax Revenues



# ***General Fund*** – Key Financial Indicators

## **Other Major Revenue Sources**

### ***Warning Trend***

Major revenue sources decreasing over time.

### ***Description***

Major Revenue sources may vary due to changes in the economy or inflation. As the economic base expands or inflation increases, elastic revenue sources should increase to match inflation. As the economy contracts, or during periods of low inflation, revenues may decrease in current or constant dollars. Every city must monitor its major revenue sources during economic contractions and expansions to react to changing service needs.

### ***Analysis***

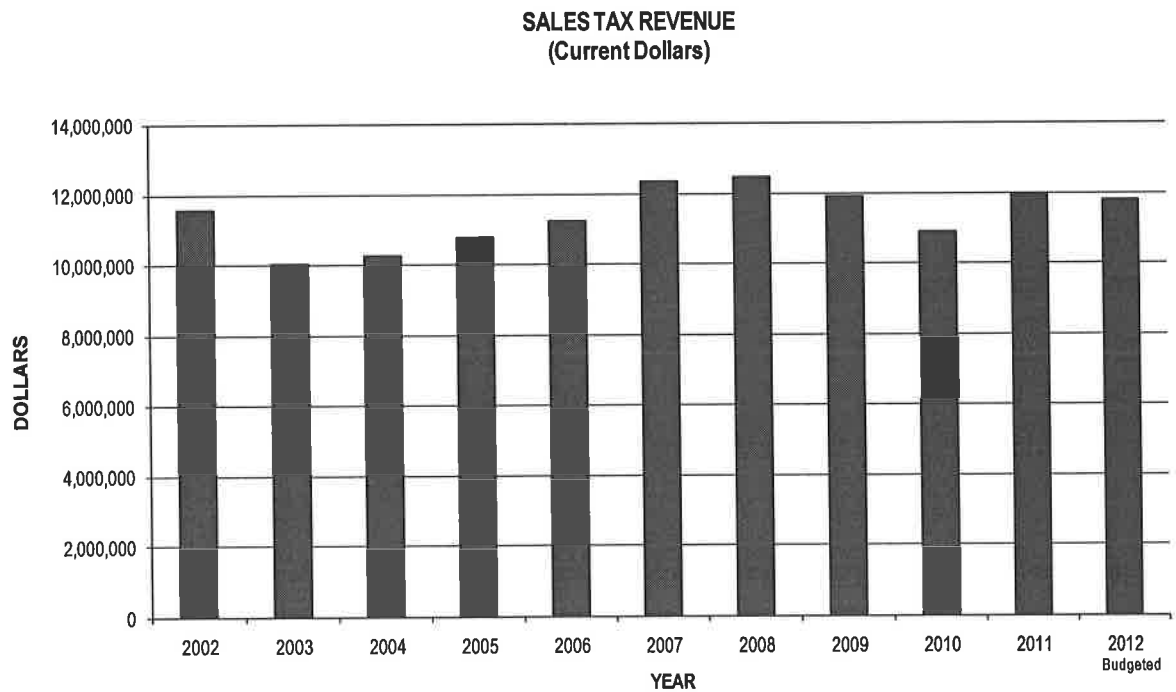
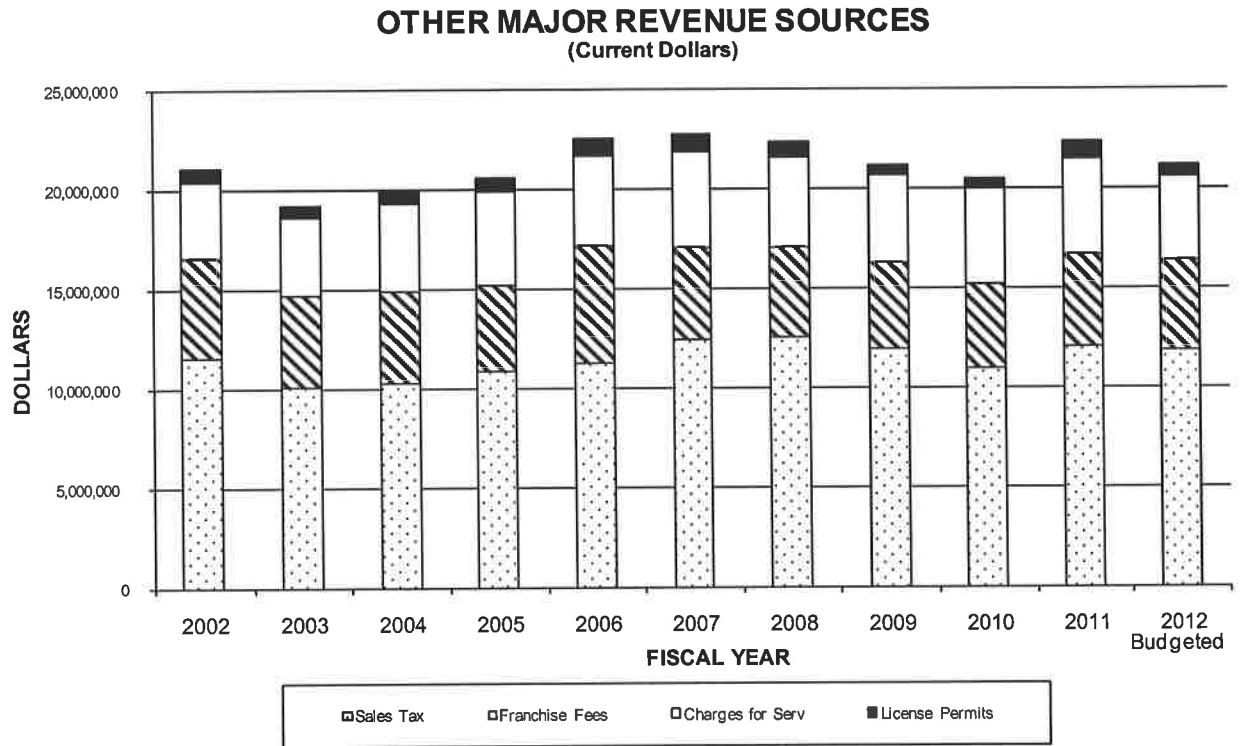
In Farmers Branch, other major revenue sources are sales taxes, franchise fees, charges for services, and license permits. Sales taxes have increased every year from 1994 to 2000 by an average of 8.1% in current dollars and 5.9% in constant dollars. Overall for 2002 thru 2005 sales tax has declined an annual average of 3.4%. 2006-2007 sales tax increased by 10% over 2005-2006 sales tax. However, due to the recession, 2007-2008's sales tax saw a modest gain of 0.74% over 2006-2007 sales tax. Since 2007-2008 to 2009-2010 sales tax dropped by an average of 4.08% by a worsening recession. 2009-2010 Sales tax fell by 8.6% when compared to 2008-2009's sales tax. Sales tax revenues for 2010-2011 increased by 10.09% compared to 2009-2010. Franchise fees decreased by 2.8% in 2010 compared to 2009. But increased by 9.27% in 2010-2011. Overall franchise fees have increased by an average of 0.28% in current dollars and decreased slightly by 2.09% in constant dollars since 2002. License and permits had generally increased from 1994 to 2001 by an average of 11.72% in current dollars and 9.0% in constant dollars. From 2001 to present, license and permit revenues have shown slight increases. Increasing 4.19% in current dollars and by 1.51% in constant dollars.

### ***Conclusion***

The proportion of other major revenue sources for the City is significant. For the past nine years other major revenue sources have averaged 51% of net operating revenues. Sales tax revenue continues to grow overall in constant dollars. However years 2001-2002 through 2008-2009 years saw a decline compared to 2000-2001 with a slight decrease (compared to 2010-2011) projected for 2011-2012 on a current dollar basis. In the year 2010-2011, sales tax revenues were \$11.99 million and property tax revenues were \$19.45 million. Sales tax revenue continues to be a high percentage of the revenues for the City (for the past ten years sales tax has averaged 28% of net operating revenues) and is beginning to show an upward trend in 2012. The outsourcing of the landfill operation has reduced some potential volatility.

# General Fund - Key Financial Indicators

## Other Major Revenue Sources





# ***General Fund***–Key Financial Indicators

## **Expenditures per Capita**

### ***Warning Trend***

Increasing net general funding expenditures per capita (constant dollars).

### ***Description***

Expenditures must be measured by a number of quantitative and qualitative factors. Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Population is a criterion of some relevance as the population group is usually the group served. Other factors not analyzed here relate to the impact of commercial expansion on expenditures. Despite its limitations, per capita expenditure indicates a relationship of some validity.

### ***Analysis***

Net operating expenditures excluding CIP transfers and debt service decreased an average of 3.05% per year from 2002 to 2011 in constant dollars. Net operating expenditures excluding CIP transfers increased from 2002 to 2011 an average of 1.02% in current dollars. Compared to 2009-2010 the 2010-2011 expenditures decreased by 16.93% in constant dollars. The 2011-2012 operating expenditures excluding CIP transfers are projected to increase slightly by 4.35% in current dollars and increase by 0.29% in constant dollars when compared to 2010-2011 actuals.

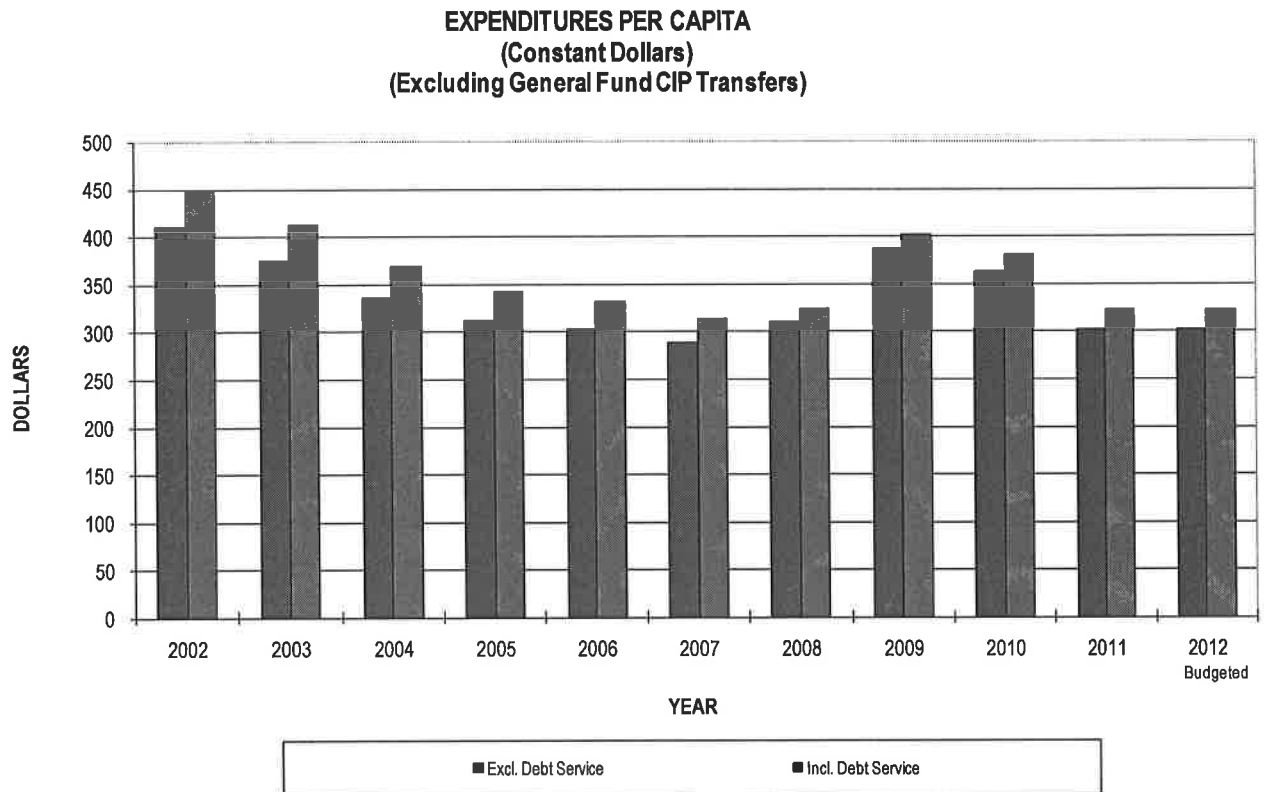
Net Operating Expenditures including CIP transfers: Net operating expenditures including CIP transfers decreased from 2002 to 2011 an average of 0.04% in current dollars and decreased in constant dollars by 3.92%. For 2011-2012 operating expenditures including CIP transfers are budgeted to increased 4.35% in current dollars and increase slightly 0.29% in constant dollars compared to 2010-2011 actuals.

### ***Conclusion***

In response to financial trends, the City implemented cost containment measures and incorporated these measures into the budget process in both the early 1990's as well as the early 2000's. The City implemented a reduction in staff in 2008 and 2011 in response to the recession and cost containment continues to be an important consideration for preparing future budgets.

# General Fund-Key Financial Indicators

## Expenditures per Capita



# ***General Fund*** – Key Financial Indicators

## **General Fund Balance**

### ***Warning Trend***

Declining unassigned fund balances as a percentage of net operating revenue.

### ***Description***

Fund balance is the reserve accumulated in prior years that is available for use. Some fund balances may be restricted or committed by a policy decision for a specific purpose (although not legally obligated). This indicator analyzes unassigned fund balance only. Adequately maintaining such fund balances is important in ensuring that a municipality can withstand financial hardships and emergencies. This indicator compares unassigned fund balance as a percentage of net operating revenues.

Examining net operating expenses as a percentage of unassigned fund balance is also a valuable indicator in determining the how much unassigned fund balance is available for expenses. The City Council's 75 days (20%) of expenditures in unassigned fund balance minimum target which compares unassigned fund balance as a percentage of operating expenditures not revenues.

### ***Analysis***

Percentage of net operating revenues to unassigned fund balance have declined from 2001 (27.8%) to 2011 (18.6%) and are budgeted to increase slightly in 2012 (20.64%). This is due to a combination of a decline in revenue and the recession that began in late 2007. The City's ratio was 20% as of Sept. 30<sup>th</sup> 2011. But should increase in 2012 due to cost containment efforts.

For net operating expenses, fiscal year 2011-2012 has the unassigned fund balance projected to be 20.64% of projected net operating expense. Low when compared to 2000's ratio. In 2007 the city lowered the target to 20% for the one time use of fund balance for the building of fire station #3.

The following graph compares unassigned fund balance as a percentage of net operating revenues.

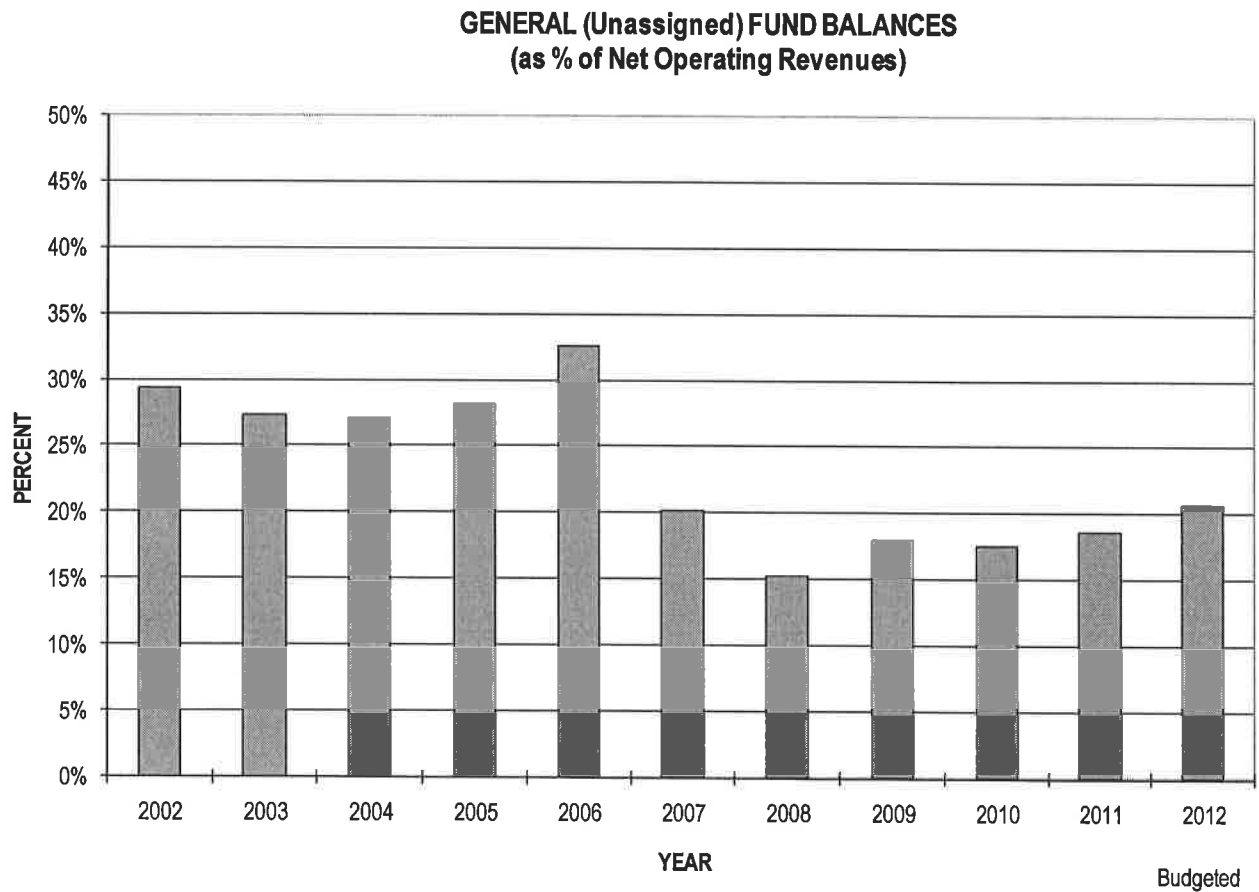
### ***Conclusion***

Because of reduced revenues (primarily from sales and property taxes) in 2001-2002 and 2002-2003 the City budgeted a planned use of unassigned fund balances. A use of unassigned fund balance was adopted to partially offset a significant decline in revenues. This use of unassigned fund balance softened the impact of an economic downturn on City programs and services. A contingency plan to reduce expenditures was also implemented. In 2010 cost containment efforts (mainly personnel) were implemented in order to offset the declining revenues.

The City continues to maintain a significant level of unassigned fund balance. Consistent with the City's plan of maintaining the 75 days target.

# *General Fund* - Key Financial Indicators

## General Fund Balance



# ***General Fund*** – Key Financial Indicators

## **Debt Service**

### ***Warning Trend***

Increasing net direct debt service as a percentage of net operating revenue.

### ***Description***

Debt service is the amount of principal and interest that must be paid each year in order to payoff long-term debt. As debt service requirements become greater in proportion to net operating revenues, the City has less money available for discretionary use. Perhaps more importantly, such a trend suggests that the City may have more debt outstanding than the City is able to repay. A credit industry benchmark is that debt service on net direct debt exceeding 20% of operating revenue is considered a potential problem.

### ***Analysis***

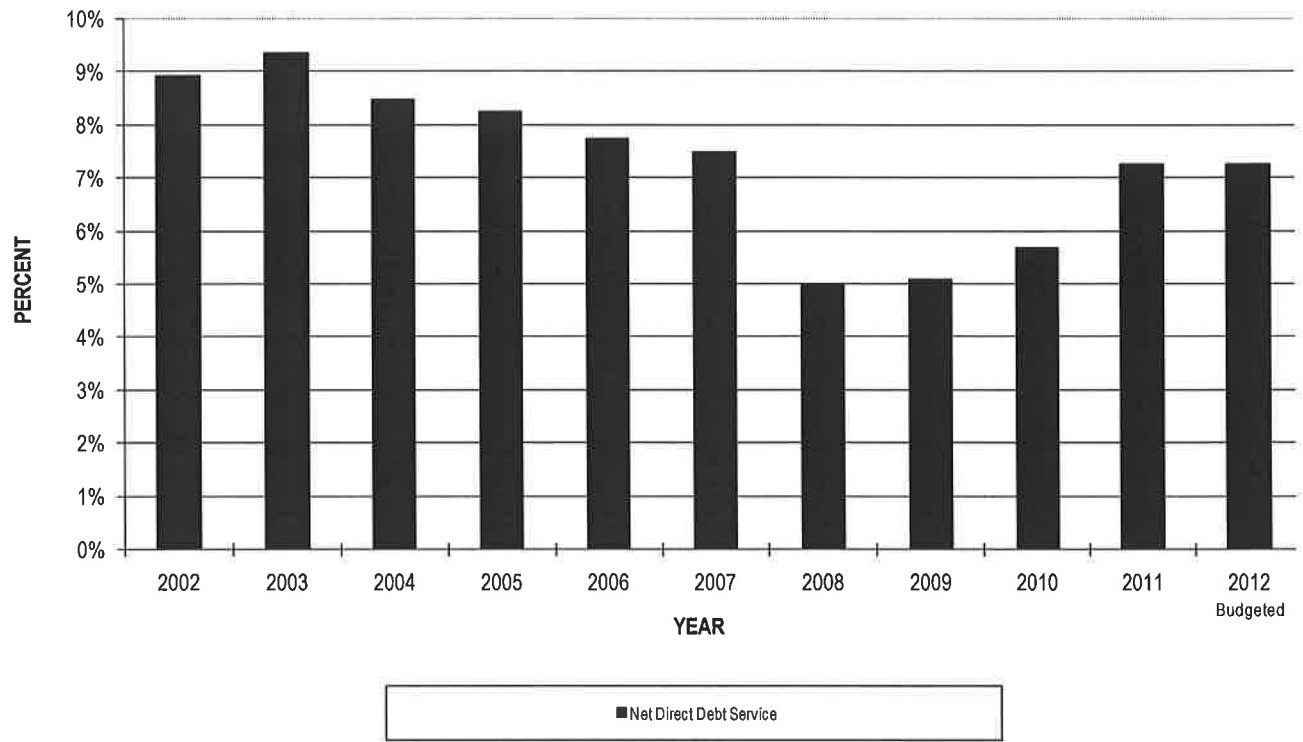
Since 1990 the City has funded \$40,739,400 directly from the General Fund for capital projects. In 2010 the City funded two new projects, Fire Station and for removal of Dangerous Structures, that totaled \$10.5M in new debt service obligations.

### ***Conclusion***

The City's assessed value is able to sustain significant debt, however, the impact of debt service on operating revenues is important. In 2002-2003, the City was able to refinance two of its outstanding bonds, saving \$915,936 in interest payments. Since 1992, debt service as a percentage of operating revenues, has consistently been below the credit rating benchmark of 20%, and has decreased from 25% in 1990 to 10% in 1999. While the City has relied on interest earned on unused bond proceeds to fund a portion of debt service requirements, the City ended this practice in 1996. Debt service is funded by a percentage of property tax exclusively.

# *General Fund* - Key Financial Indicators

## DEBT SERVICE (as % of Net Operating Revenue)



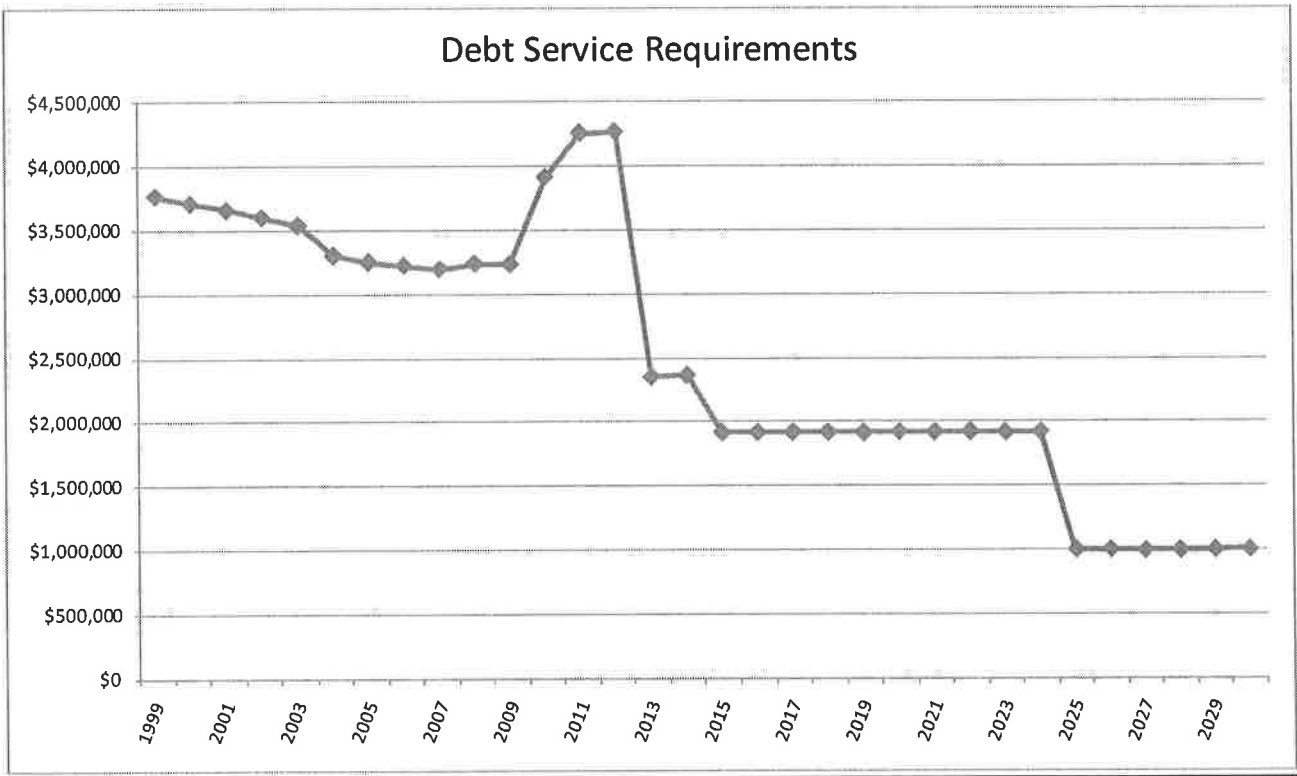
# ***General Fund*** - Key Financial Indicators

## **Debt Service**

<b>Year Ending</b>	<b>Debt Service Requirements CP&amp;I</b>	<b>Interest on Bond Proceeds Used for Debt Service</b>	<b>Debt Service Funded by Property Tax</b>
2000	3,706,378		3,706,378
2001	3,656,968		3,656,978
2002	3,598,098		3,598,098
2003	3,537,152		3,537,152
2004	3,299,747		3,299,747
2005	3,250,208		3,250,208
2006	3,222,158		3,222,158
2007	3,194,808		3,194,808
2008	2,166,742		2,166,742
2009	2,159,850		2,159,850
2010	3,912,926		2,840,028
2011	4,255,490		3,213,606
2012	4,263,390		3,223,810
2013	2,352,694		1,302,330
2014-2018	10,044,638		6,582,053
2019-2023	9,603,422		6,581,772
2024-2028	5,927,890		2,914,360
2029-2030	1,206,990		801,200

# General Fund - Key Financial Indicators

## Debt Service





# ***General Fund*** – Key Financial Indicators

## **Property Value**

### ***Warning Trend***

Declining growth or drop in the market value of residential and commercial property in constant dollars.

### ***Description***

Fluctuations in property value are important because most cities depend on property taxes as a substantial portion of their revenue base. In cities with a stable tax rate, an increase in property value results in increased revenues. A decline in property value is most likely a symptom of other underlying problems. Property values in Farmers Branch are assessed at 100% of the market value. Properties are categorized into three primary segments: residential real property, commercial real property, and commercial (business) personal property. A business personal property tax exemption was added in 2004 on freeport inventory items. These are certain types of items held in state for 175 days or less.

### ***Analysis***

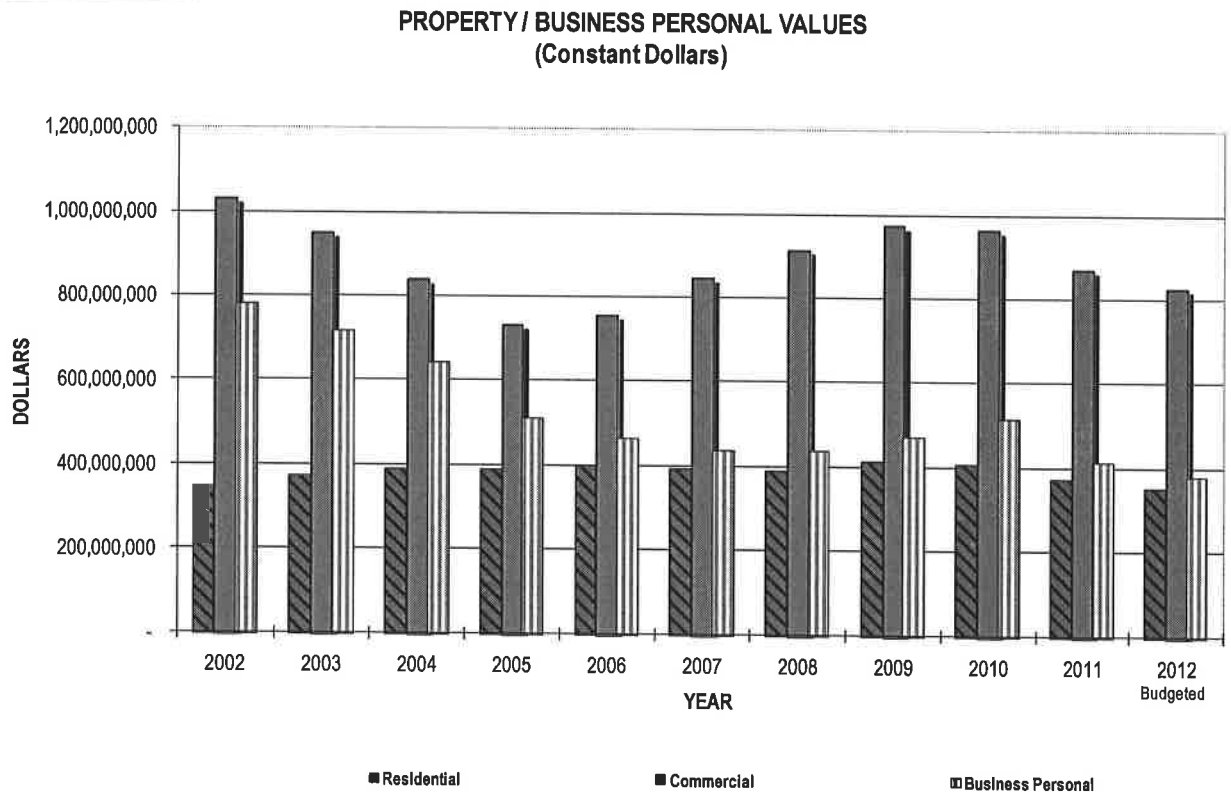
From 2000 to 2012, a formerly negative trend was reversed with an annual average property value increase of 0.79% in current dollars and decreased by 1.66% in constant dollars. In 2012 property values decreased by 3.65% compared to 2011.

### ***Conclusion***

Since 1995 significant growth in property values has occurred. Property Values decreased in 2003, 2004, 2005, 2011 and 2012, but stabilized and showed slight growth in 2006, 2007, 2008, 2009 and 2010.

# General Fund-Key Financial Indicators

## Property Value



# ***General Fund*** – Other Significant Financial Indicators

## **Uncollected Property Taxes**

### ***Warning Trend***

Increasing amount of uncollected property tax as a percentage of net property tax levy.

### ***Description***

Every year a percentage of property owners are unable to pay property taxes. If the percentage increases over time, it may indicate an overall decline in the economic health of the City.

Credit rating firms assume local governments will normally be unable to collect 2% to 3% of their property taxes within the year the taxes are due. If uncollected property taxes rise to more than 5% to 8%, rating firms consider this a negative factor because it signals potential problems in the stability of the property tax base.

### ***Analysis***

The City has consistently collected no less than 95% of each years tax levy during the ten-year review period. From 1994 to 1997, the City collected 99%. This has been a positive factor since the ratio is within the credit rating benchmark of 2% to 3%. The amount of uncollected property taxes has decreased since 1991, with a substantial decrease in 1994 as the economy has shown improvement. From 1994 to 1997, uncollected property tax revenue was approximately 1% of the property tax levy. Due to the worsening economy, declining property values and increased protests, the City's uncollected property tax revenue reached a peak of 3.8% in 2004 but returned to less than 1% in 2005, 2006, 2007 and 2008. The economic downturn caused a surge in property value disputes in 2009, 2010, 2011 where uncollected property tax jumped to 3.13%, 1.68% and 2.54% respectively. 2012's uncollected property tax rate is projected to be 0.15%

### ***Conclusion***

The City's ability to collect delinquent taxes is well within credit rating industry standards. No graphic illustration was prepared for this indicator.

# ***General Fund*** – Other Significant Financial Indicators

## **Fixed Costs**

### ***Warning Trend***

Increasing fixed costs as a percentage of net operating expenditures.

### ***Description***

Fixed costs are those expenditures the City is legally committed to fund. There are a number of expenses that reasonably can be considered fixed. However, for purposes of this analysis, a narrow legal interpretation has been given to fixed costs as those that there is no control or opportunity to make more efficient, reduce or modify. While many of the expenditures of the City could only be cut or modified with great service ramifications or with great citizen dissatisfaction, most expenditures are within the legal authority of the City to modify. The single largest fixed cost is the City's debt service requirements.

### ***Analysis***

The City's single largest fixed costs are the debt service obligations. Budgeted 2012 total fixed costs have increased to \$343K more than 2011. The increase from 2001 to 2011 is due to higher debt service obligations resulting from various debt supported projects. Debt service reductions also resulted from the City's pay-as-you-go plan for capital improvements.

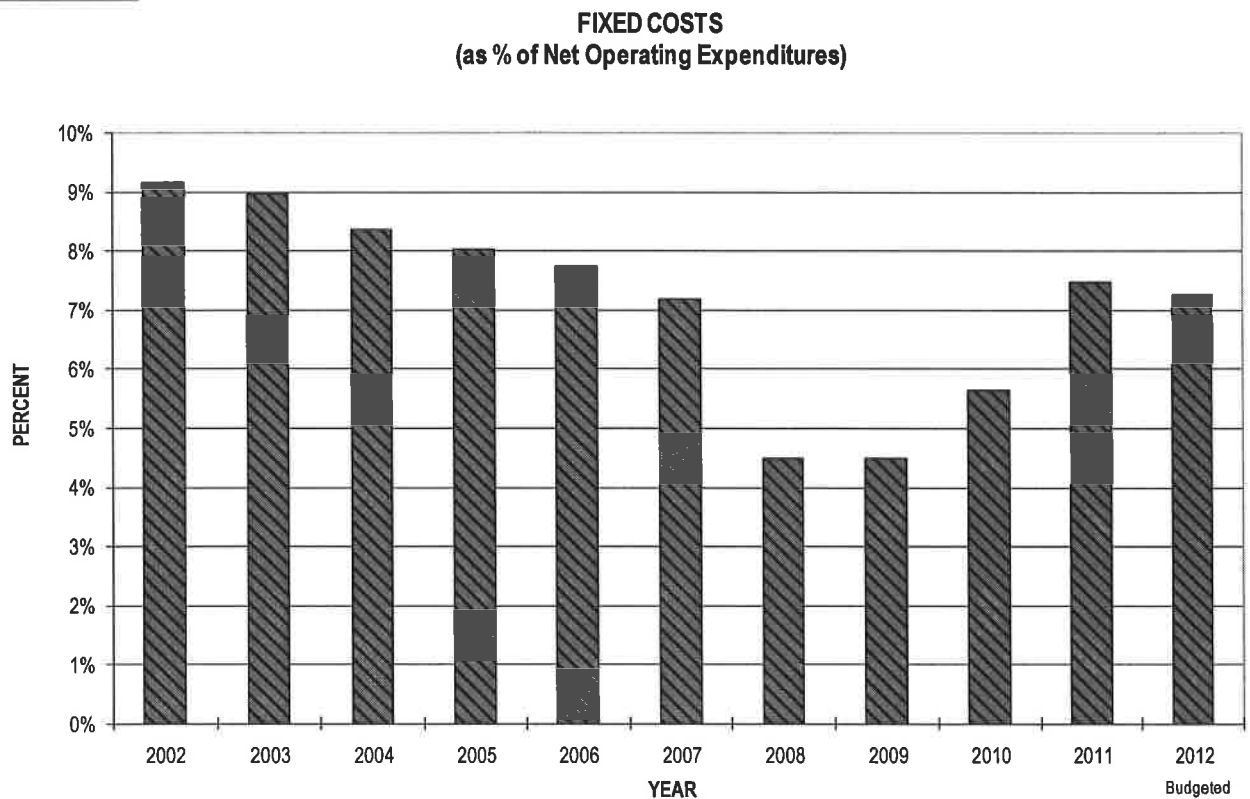
### ***Conclusion***

Excluding debt service, the City remains free of significant fixed cost obligations, which is a favorable position. The current debt service schedule reflects a general stable, minor downward trend for future years as a result of efforts to reduce debt service obligations (a small increase occurred in 1998-99 as a result of previously issued bond payment schedules). Due to reduced revenue growth, the City has begun recently to supplement its pay-as-you-go plan with the issuance of short-term debt.

Debt Service Schedule	
1998	3,832,180
1999	3,764,793
2000	3,706,378
2001	3,656,968
2002	3,598,098
2003	3,537,152
2004	3,299,747
2005	3,250,208
2006	3,222,158
2007	3,194,808
2008	3,235,964
2009	3,231,901
2010	3,912,926
2011	4,255,490

# ***General Fund*** – Other Significant Financial Indicators

## **Fixed Costs**



# ***General Fund*** – Other Significant Financial Indicators

## **Population**

### ***Warning Trend***

Rapid change in population size.

### ***Description***

Population change can directly affect governmental revenues and expenditures. A decline in population would appear to relieve the pressure for expenditures due to a smaller population receiving services. However, cities are rarely able to make expenditure reductions that are proportional to declining population.

### ***Analysis***

During the past years analyzed in this review, population in Farmers Branch has generally increased. Future increases are expected as multi-family development has occurred on the City's east side and may also occur on the City's west side. In 2006-2007 a study was completed indicating that the daytime population is estimated at 91,903. Census data for 2010 established total population of the City at 28,616.

### ***Conclusion***

Population has remained relatively stable within Farmers Branch. New single-family development and several multi-family developments have been constructed recently. The North Central Texas Council of Governments provided these estimates of population. Population figures remain stable throughout the study time period, therefore no chart or graph is presented.

# ***Water & Sewer Fund – Key Financial Indicators***

## **Operating Revenues**

### ***Warning Trend***

Decreasing net operating revenues (constant dollars).

### ***Description***

This indicator examines Water & Sewer Fund operating revenues, both in current dollars and adjusted for inflation (constant dollars). A decrease in operating revenues in constant dollars may be a warning trend that must be examined carefully.

### ***Analysis***

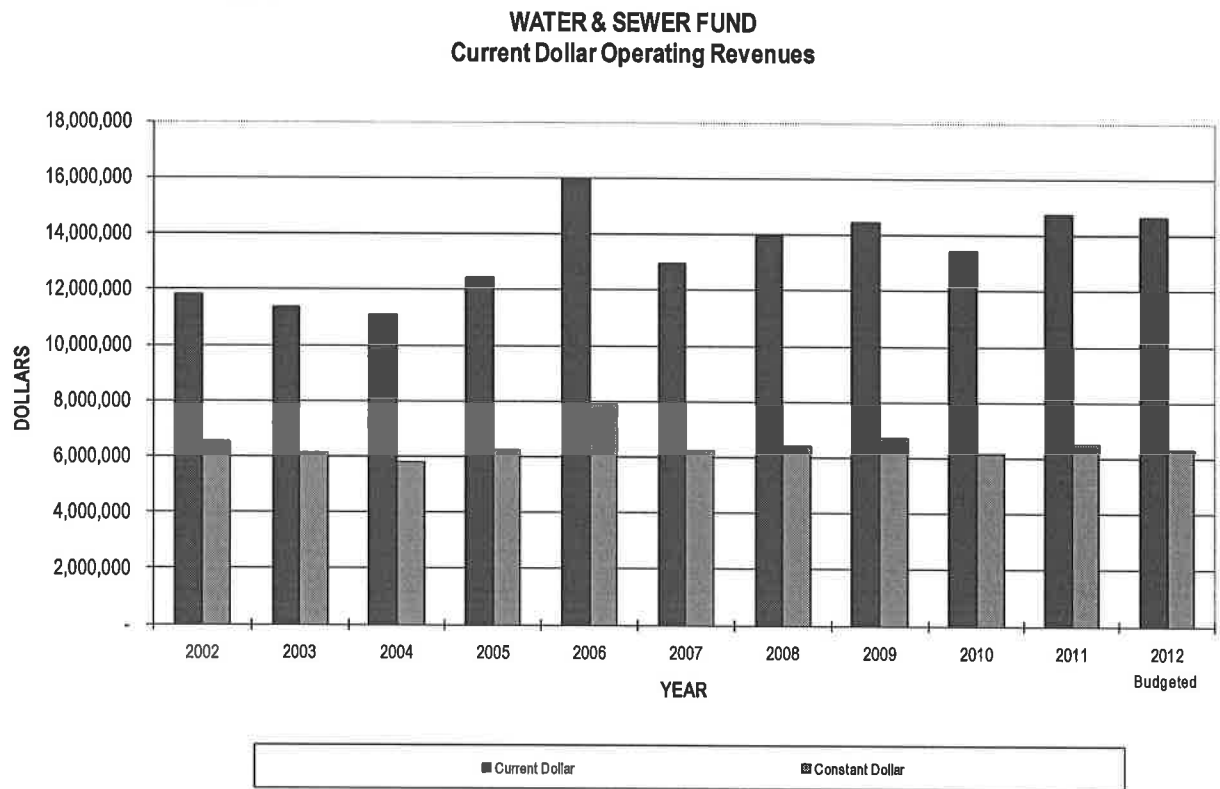
Net operating revenues have generally increased between 2002 and 2011 in current dollars (1.49% per year average) and very slightly decreased in constant (1.06% per year average) dollars. In 2004, rates were increased 5% to offset revenue declines caused primarily by the economic downturn and weather conditions. 2005 rates were increased by 4.5% in order to offset continued declining revenues due to the same factors occurring in 2004. In order to offset the continuing rising cost, a 13.5% and 12% increase was also implemented in 2006 and 2009 respectively. 2011's revenues were higher with a increase of 2.08% compared to 2010. Rainfall and economic conditions can impact water consumption and therefore water revenue. Expenditures, to a great extent, fluctuate with consumption. Rates have been designed so as revenues change (as a result of consumption fluctuation) they are proportional to changes in expenditures caused by those fluctuations. This minimizes the impact of revenue loss caused by consumption fluctuations.

### ***Conclusion***

Water & Sewer Fund operating revenues have fluctuated since 2002 in constant dollars. This revenue is based on rate increases and water consumption. The summers of 1998, 1999, 2000, 2005 and 2006 were unusually dry and therefore contribute to higher revenues. In contrast 2004 and 2007 were high in rainfall with 47.57 and 50.05 inches of rain respectively (When compared to a 10-year average rainfall of 35.0 inches). This led to a drop in 2004 and 2007's revenues when compared to average operating revenues (in constant dollars). 2011's rainfall was only 25.88 inches which was 9.13 inches below average. Year to year fluctuations are based primarily due to weather patterns, which affect water demand.

# *Water & Sewer Fund* - Key Financial Indicators

## Operating Revenues





# ***Water & Sewer Fund*** – Key Financial Indicators

## **Operating Expenditures**

### ***Warning Trend***

Increasing net operating expenditures (constant dollars).

### ***Description***

Water and Sewer Fund expenditures must be measured by a number of quantitative and qualitative factors. Population is a criterion of some relevance as the population group is usually the group served (commercial service is a major factor in Farmers Branch).

### ***Analysis***

Net operating expenditures have slightly increased by an average of 2.36% (constant dollars) over the review period. With the exception of General Fund transfers and capital replacement funding, the City has little or no influence in the short term in controlling costs such as purchasing water, treating sewage, and electrical costs. In 2010 the City negotiated a new thirty-year contract with its water supplier, the City of Dallas, which significantly decreases the demand cost component of purchasing treated water. The 2011-2012 budgeted operating expenditures are based upon estimated consumption, which could be impacted by weather changes that could effect operations. Currently these expenses are projected to decrease by 11% (constant dollars).

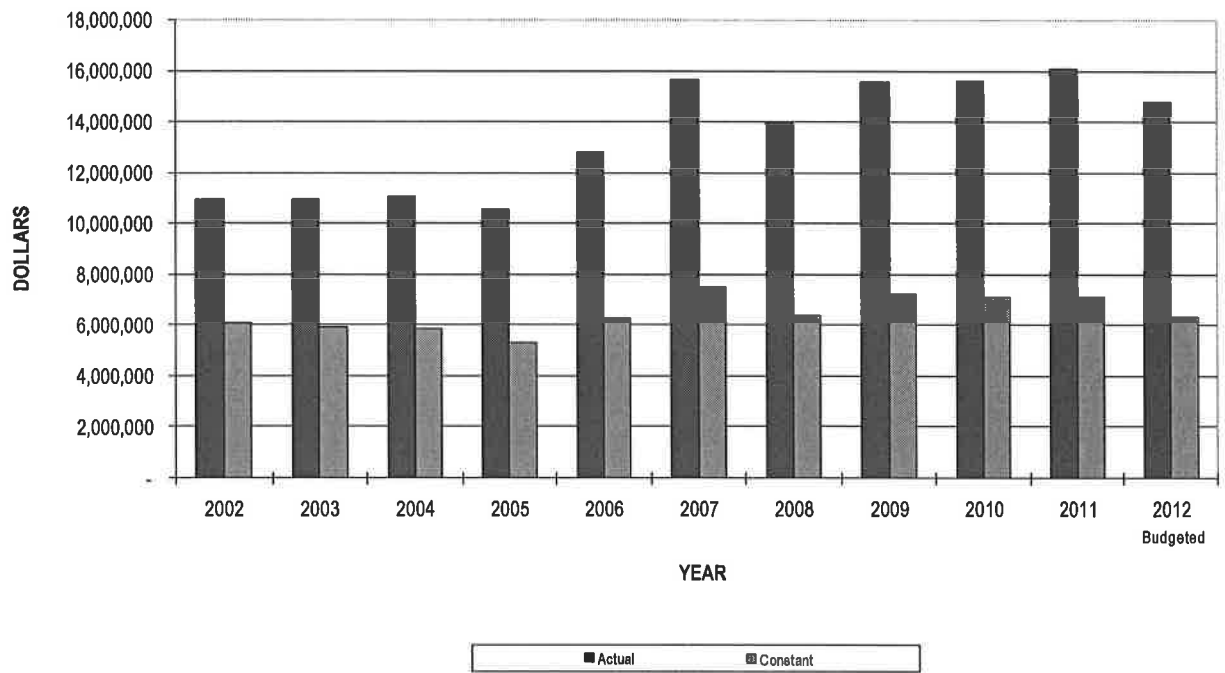
### ***Conclusion***

During the past few years, Water and Sewer Fund expenditures have increased. These increases have been partially offset by increased revenues caused by low rainfall levels and hot weather conditions. In 2004, 2005, 2006 and 2009 rates were increased 5%, 4.5%, 13.5% and 12% respectively to offset revenue declines caused primarily by the economic downturn.

# *Water & Sewer Fund* - Key Financial Indicators

## Operating Expenditures

**WATER & SEWER FUND EXPENDITURES**  
(Actual Dollars vs. Constant Dollars)



# Water & Sewer Fund – Key Financial Indicators

## User Charge Coverage

### **Warning Trend**

Decreasing revenues from user charges as a percentage of total expenditures for related services (water and sewer)

### **Description**

User charge coverage refers to whether fees and charges cover the entire cost of providing utility services. If the fees and charges cover costs, the coverage is 100%. If coverage is less than 100%, fees and charges are not sufficient to cover operating expenditures, which translate to operating deficits. The 2012 user charge coverage referenced in the chart below is from the adopted budget.

### **Analysis**

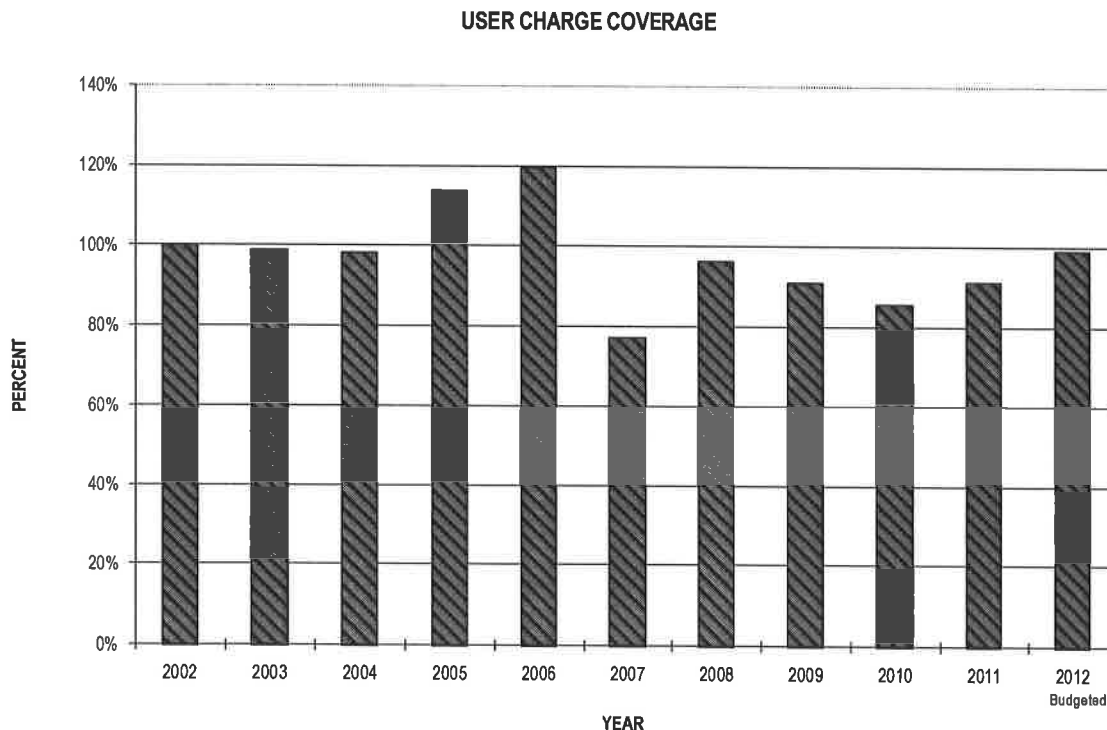
In analyzing this indicator, one adjustment was made to normal coverage functions:

1. General Fund transfers and debt obligations were included in expenditure figures.

The coverage adjusted user charge coverage has been at or above 100% from 1995 to 2001 with the exception of 1997. In 1997 the weather was very wet and water usage was below normal. 1999, 2000, 2005 and 2006 were unusually hot and dry summers so the adjusted user charge coverage has been 115%, 123%, 114% and 120% respectively. Fiscal year 2006 was over 100% with coverage being right at 120% attributed to a drought in north Texas that ended in 2007 with high rainfall. 2011 was unusually dry and user coverage rose to 91.6% from 2010's 85.8%. This trend will be monitored.

### **Conclusion**

The City has generally maintained a near 100% user charge coverage level. However, rainfall patterns may affect this goal in any given year.



# ***All Other Financial Indicators***

## **Restricted Revenues**

### ***Warning Trend***

Increasing amounts of restricted operating revenues as a percentage of net operating revenues.

### ***Description***

Restricted operating revenues (other than bond requirements) require that funds be used for a specific function. Flexibility is often limited, not by a policy decision, but as a legal requirement. Dependency on restricted revenues often indicates reliance of intergovernmental revenues to finance services that would have to be funded from other sources if the restricted funds were withdrawn.

### ***Analysis***

The General Fund has no significant restricted revenues.

### ***Conclusion***

The City's position relative to restricted revenues is extremely favorable. This low percentage represents a positive financial indicator for the City. Restricted revenues are used for maintenance of the 911 telecommunications equipment, to fund portions of the police and fire communications operation, and for court security. No graphic illustration is provided because the percentage value is immaterial.

# *All Other Financial Indicators*

## **Long Term Debt**

### ***Warning Trend***

Increasing net bonded long-term debt as a percentage of assessed valuation.

### ***Description***

Long-term debt includes all financial obligations of the City that are not payable at fiscal year-end. In the case of Farmers Branch, this includes all outstanding bonds at the end of each fiscal year. The total assessed value of property is a major factor in determining the City's ability to service long-term debt. As long-term debt becomes larger in proportion to this assessed valuation, the City's ability to service the debt decreases.

### ***Analysis***

Due to economic downturns of 2001 and 2007, in 2010 the City issued two new debts. \$5.5M for the Fire Station and \$10M for Dangerous Structures.

### ***Conclusion***

Between 2002 and 2011 net direct long-term debt increased an average of 42.45% per year due to a gradual payoff of outstanding debt and increased reliance on pay-as-you-go capital funding. In 2010, long-term debt decreased to \$5.38M from \$7.2M due to debt issued for street maintenance and a new animal shelter in 2009. In 2010 the City issued \$10M in bonds to clear dangerous structures and also \$5.5M for a new fire station which resulted in the increase of debt for 2011.

The debt to assessed value ratio is a positive indicator. The long-term debt does exceed a credit industry benchmark of debt per capita (\$1,200), however such a standard is a national standard that does not account for the highly assessed values of commercial property nor the increased daytime population in the City. When adjusted for our daytime population, the benchmark of debt per capita falls well below the \$1,200 figure. A more important debt indicator is discussed in this report, which evaluates debt service as a percentage of net operating revenues. No graphic illustration was provided because the percentages are insignificant.

# ***All Other Financial Indicators***

## **Overlapping Debt**

### ***Warning Trend***

Increasing long-term overlapping bonded debt as a percentage of assessed valuation.

### ***Description***

Overlapping debt is bonded debt that is issued against the tax base of the City. This includes not only the City's bonded debt, but also that of the other governmental units that have overlapping authority to issue bonds. In the City of Farmers Branch, overlapping jurisdictions include the following:

Carrollton-Farmers Branch Independent School District  
Dallas Independent School District  
Valwood Improvement Authority  
Dallas County  
Dallas County Hospital District  
Dallas County Community College District  
City of Farmers Branch

Overlapping debt is the percentage of overlapping debt and not those agencies entire debt. Credit industries apply a number of benchmarks that can be measured when considering overlapping debt including the following:

1. Debt not to exceed ten percent of valuation;
2. Overall debt not to exceed \$1,200 per capita;
3. An increase of more than 20% over previous year as a percentage of market value or more than 50% of the last four years.

### ***Analysis***

In 1996 through 2001 both the Carrollton – Farmers Branch ISD and Dallas ISD have increased their debt each year. In 2011 the debt was increased slightly by 0.77% to 4.36% of assessed valuation.

### ***Conclusion***

Based on credit industry benchmarks the overlapping debt does not create an unfavorable condition with the exception of the per capita criteria. However, the per capita criterion does not consider the assessed value of the extensive commercial properties within the City. In fact, the ratio of debt to property value is a favorable indicator. No graphic illustration was provided, as the percentage of overlapping debt is significantly less than the benchmark of 10 percent of valuation.

# *All Other Financial Indicators*

## **Accumulated Employee Leave**

### ***Warning Trend***

Increasing number of unused vacation and sick leave days per municipal employee.

### ***Description***

Employee's vacation and sick leave is accrued and accumulated under programs determined by the employee date of employment. Upon retirement or termination, payment of accumulated leave may not exceed predetermined limits. As the average unused employee leave increases, so does the City government's financial obligation to the average employee upon retirement or termination. The retirement or termination of these employees can cause heavy financial drain on the local government.

### ***Analysis***

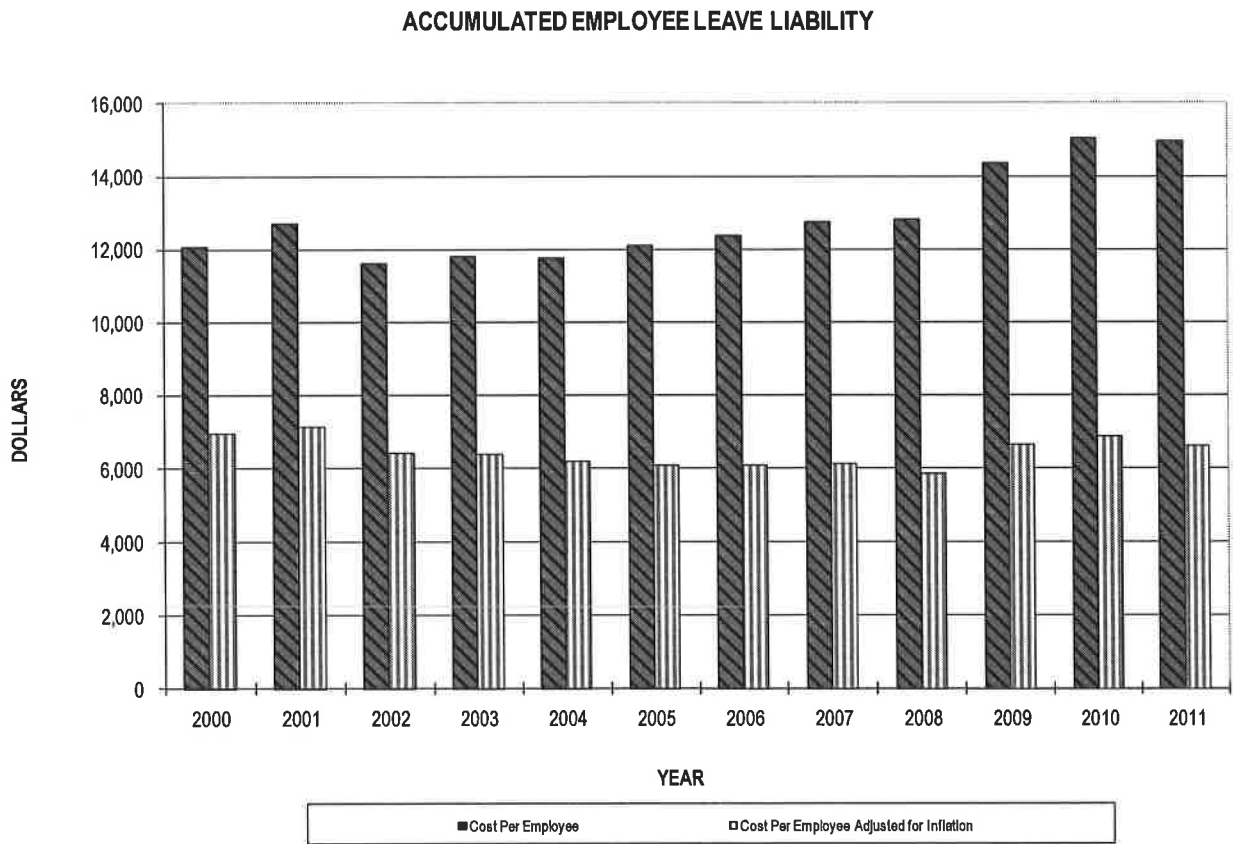
Average accumulated employee leave liability has increased from \$12,074 per employee to \$14,976 between 2000 and 2011 (current dollars). The rate of increase slowed significantly from 1996-97 and from 1997-98. On a per employee basis, the increase peaked in 1996 and decreased in both 1997 and 1998. From 2001 to 2011, rising costs have increased the per employee costs. However, the City implemented a change in its sick leave policy on October 1, 1992 for newly hired employees that will reduce accumulated employee liabilities over a period of several years. The accumulated sick leave amount for new employees has been reduced from 90 to a maximum of 30 days, a reduction of two-thirds. New employees may accrue 12 days of sick leave annually as opposed to 15 days, a reduction of 20%. On January 1<sup>st</sup> 2011 a new policy went into effect reducing accumulated vacation termination pay-outs by 25% and eliminating accumulated sick termination pay-outs for employees hired after January 1<sup>st</sup> 2011.

### ***Conclusion***

The liability for accumulated employee leave peaked on a per employee basis in 1996 and declined in 1997 and 1998 with slight growth from 1999 thru 2010. A more significant factor however is that, on a constant dollar basis, the per capita liability have declined since the 1996 peak. This indicator should be monitored as it affects future liabilities. The future financial obligation for accumulated employee leave is large. However, the termination or retirement of an employee each year generally creates a budget savings (caused by the position being unfilled for a period of time and new employees starting at lower salaries) that is usually sufficient to cover the accumulated pay. In addition, the City also maintains a personnel reserve account in each budget that is utilized to fund any shortfall. Therefore, payment of accumulated employee leave has always been funded within existing budgets. Presently 321 employees are capped by the policy put into place October 1, 1992, while 77 employees remain un-capped. The number of employees capped by the policy will increase in future years as turnover occurs. This policy change is a primary reason why the liability has stabilized and is expected to decrease in future years. In years 2001 thru 2005, a buy back policy was implemented which helped reduce the overall liability the city would incur.

# *All Other Financial Indicators*

## Accumulated Employee Leave





# All Other Financial Indicators

## Revenues per Capita-Special Revenues Fund

### **Warning Trend**

Decreasing net operating revenues per capita (constant dollars).

### **Description**

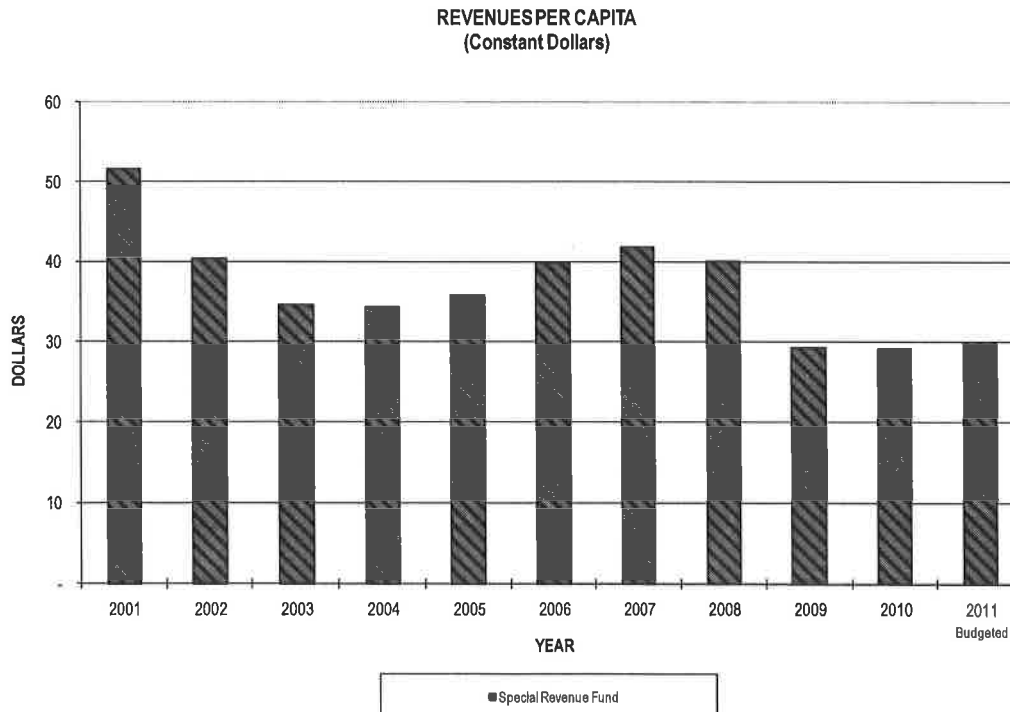
This indicator examines per capita revenue in constant dollars to reflect changes in revenues relative to population. While per capita data may have no significant relevance, net operating revenue is important. This indicator examines hotel/motel occupancy tax revenue.

### **Analysis**

The City received \$2,534,403 in Hotel/Motel occupancy tax revenue during 2000 as compared to \$1,426,689 in 1992. This is attributable primarily to increases in hotel/motel occupancies, room rates, the opening of several new hotels, and a 1% increase in hotel/motel tax in May of 1999. After eliminating the additional revenue from the tax increase, revenues associated with the 1999 tax increases would result in a slight decline in net operating revenues for 1999. In 2011 Dallas hosted Super Bowl XLV which help promote tourism to local hotels. 2011 Hotel/Motel occupancy tax revenue increased by 10.8% versus 2010 and showed a slight decrease of 0.44% compared to 2002. The Hotel/Motel occupancy tax revenue has been adversely affected by what was already a sluggish economy that sank into a recession in 2007. Revenue growth, on a per capita basis, had been steady since 1992 and flattened beginning in 1997 with a significant decline beginning in 2000-2001, which stabilized in 2003-2004 but is expected to slightly increase in 2011-2012. This indicator requires close monitoring.

### **Conclusion**

This indicator for hotel/motel revenues had generally shown an overall upward trend until 1997 and then flattened on a per capita basis. This flattening since 1997 combined with a decline in 2003 and 2004 with limited revenue growth expectations for budgeted year 2012 will need to be closely monitored.



# *All Other Financial Indicators*

## **Uncollected Utility Bills Water & Sewer Fund**

### ***Warning Trend***

Increasing amount of annual uncollected utility bills as a percentage of net operating revenues.

### ***Description***

Every year a percentage of utility customers are unable or delinquent in paying utility bills. If the annual percentage increases, it may indicate an overall decline in the economic health of the City.

### ***Analysis***

The City maintains a favorable ratio of annual uncollected utility bills as a percentage of net operating revenues. The City has consistently collected over 99% of water and sewer receivables. City staff pursues collecting delinquent utility payments where practical and has contracted with a private collection agency to assist with collection activity.

### ***Conclusion***

The City's ability to collect water and sewer revenues is favorable. No credit industry standards are known for this indicator. The City continues to pursue delinquent accounts. No graphic illustration was provided because of the small percentages involved in this indicator.